



Republic of the Philippines  
Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
DENR Compound, Visayas Avenue, Diliman Quezon City 1116  
Telephone Nos.: (632)927-15-17, 928-37-25; Fax No.: (632) 920-22-58  
Website: <http://www.emb.gov.ph> / Email: [mail@emb.gov.ph](mailto:mail@emb.gov.ph)

SEP 26 2018

**Memorandum Circular**  
No. 2018- 002

**SUBJECT : Adjustment of Documentary Stamp Fee for CNC and ECC Online Applications**

Pursuant to Section 12 of Bureau of Internal Revenue Regulation No. 4-2018 also known as *Rules and Regulations Implementing the Documentary Stamp Tax Rate Adjustment under Republic Act No. 10963, otherwise Known as the "Tax Reform For Acceleration and Inclusion (TRAIN) Law"* the online fees for the CNC and ECC applications are hereby revised and/or updated as follows:

<b>Certificate of Non Coverage (CNC)</b>	<b>P 1,140</b>
<b>Environmental Compliance Certificate (ECC)</b>	<b>P 5,070</b>

Further, all related previous instructions and other issuances, shall be reviewed and made consistent with this Circular.

This Memorandum Circular shall take effect immediately.

  
**ENGR. METODIOS U. TURBELLA**  
Director

 Department of Environment and  
Natural Resources  
ENVIRONMENTAL MANAGEMENT BUREAU  
Office of the Director

MC No. 002 Series of 2018



18.09.26\*14:47:25\*000006