



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



February 14, 2025

REVENUE MEMORANDUM ORDER NO. 009-2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations (RR) No. 2-1998

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for creditable withholding tax pursuant to the issuance of Revenue Regulations (RR) No. 2-1998, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI559 WC559	Sale of Residential House and Lot and Other Residential Dwellings Individual Corporate	5%	RR No. 2-1998	1606 /2307
WI560 WC560	Sale of Real Property Classified as Ordinary Assets of the Seller/ Transferor Other than Sale of Residential House and Lot and Other Residential Dwellings Individual Corporate	6%	RR No. 2-1998	1606 /2307

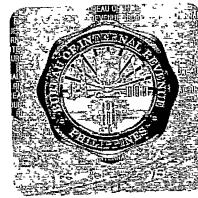
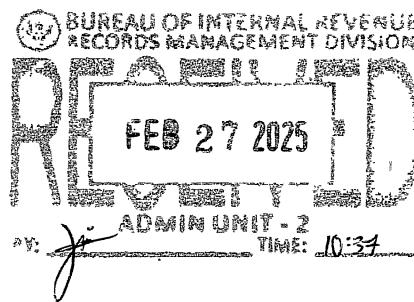
II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue