

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

January 04, 2018

REVENUE MEMORANDUM ORDER NO. 9-2018

SUBJECT : Creation and Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN) Act

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from Final Withholding of Excise Tax on Invasive Cosmetic Procedures, Final Withholding Tax on Amounts Withdrawn from Decedent's Deposit Account and Documentary Stamp Tax in BIR Form Nos. 2000 (Documentary Stamp Tax Declaration/Return) and 2000 OT (Documentary Stamp Tax Declaration/Return – One Time Transactions) pursuant to RA No. 10963.

II. CREATION OF NEW ATC:

ATC	Description	Tax Rate	Legal Basis	BIR Form
WI165	Final Withholding Tax on Amounts Withdrawn from Decedent's Deposit Account	6%	Sec. 27 of RA No. 10963	1602/2306
WI800 WC800	Final Withholding of Excise Tax on the performance of services on invasive cosmetic procedures a. individual b. corporate	5%	Sec. 46 of RA No. 10963	1620-XC

III. THE FOLLOWING ATCs ARE HEREBY MODIFIED:

EXISTING (per ATC Handbook)				MODIFIED/NEW		BIR FORM NO.
ATC	Description	Tax Rate	Legal Basis	Tax Rate	Legal Basis	
DS101	Original Issue of Shares of Stock	P1.00/P200.00	Sec. 2 of RA No. 9243	P2.00/P200.00	Sec. 51 of RA No. 10963	2000
DS102	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock		Sec. 3 of RA No. 9243		Sec. 52 of RA No. 10963	
	a. With par value	P0.75/P200.00		P1.50/P200.00		2000 and 2000 OT
DS125	b. Without par value	25% of DST paid upon the original issue		50% of DST paid upon the original issue		
DS104	Certificates of Profits or Interest in Property or Accumulations	P0.50/P200.00	Sec. 178 of RA No. 8424	P1.00/P200.00	Sec. 53 of RA No. 10963	2000
DS105	Bank Checks, Drafts, Certificates of Deposit not Bearing Interest and Other Instruments	P1.50	Sec. 179 of RA No. 8424	P3.00	Sec. 54 of RA No. 10963	2000
DS106	Original Issue of All Debt Instruments	P1.00/P200.00 of issue price or a fraction of 365 days for instrument with term of less than 1 year	Sec. 5 of RA No. 9243	P1.50/P200.00 of issue price or a fraction of 365 days for instrument with term of less than 1 year	Sec. 55 of RA No. 10963	2000
DS107	Acceptance of bill of exchange and others	P0.30/P200.00	Sec. 181 of RA No. 8424	P0.60/P200.00	Sec. 57 of RA No. 10963	2000
DS108	Foreign Bills of Exchange and Letters of Credit	P0.30/P200.00	Sec. 182 of RA No. 8424	P0.60/P200.00	Sec. 58 of RA No. 10963	2000

EXISTING (per ATC Handbook)				MODIFIED/NEW		BIR FORM NO.
ATC	Description	Tax Rate	Legal Basis	Tax Rate	Legal Basis	
DS109	Life insurance policies if the amount of insurance:		Sec. 3 of RA No. 10001		Sec. 59 of RA No. 10963	2000
	a. Does not exceed P100,000.00	Exempt		Exempt		
	b. Exceeds P100,000.00 but does not exceed P300,000.00	P10.00		P20.00		
	c. Exceeds P300,000.00 but does not exceed P500,000.00	P25.00		P50.00		
	d. Exceeds P500,000.00 but does not exceed P750,000.00	P50.00		P100.00		
	e. Exceeds P750,000.00 but does not exceed P1,000,000.00	P75.00		P150.00		
	f. Exceeds P1,000,000.00	P100.00		P200.00		
DS112	a. Policies of Annuities	P0.50/P200.00 of the premium or installment payment on contract price collected	Sec. 8 of RA No. 9243	P1.00/P200.00 of the premium or installment payment on contract price collected	Sec. 60 of RA No. 10963	2000
	b. Pre-Need Plans	P0.20/P200.00 of the premium or contribution collected		P0.40/P200.00 of the premium or contribution collected		
DS114	Certificates	P15.00	Sec. 188 of RA No. 8424	P30.00	Sec. 61 of RA No. 10963	2000
DS115	Warehouse Receipts	P15.00 with value above P200.00	Sec. 189 of RA No. 8424	P30.00 with value above P200.00	Sec. 62 of RA No. 10963	2000
DS116	Jai-alai, Horse Race Tickets , Lotto or Other Authorized Number Games	P0.10/P1.00	Sec. 190 of RA No. 8424	P0.20/P1.00	Sec. 63 of RA No. 10963	2000

EXISTING (per ATC Handbook)				MODIFIED/NEW		BIR FORM NO.
ATC	Description	Tax Rate	Legal Basis	Tax Rate	Legal Basis	
DS117	Bills of Lading or Receipts	P100.00 to P1,000.00 P1.00 Above P1,000.00 P10.00	Sec. 191 of RA No. 8424	P100.00 to P1,000.00 P2.00 Above P1,000.00 P20.00	Sec. 64 of RA No. 10963	2000
DS118	Proxies	P15.00	Sec. 192 of RA No. 8424	P30.00	Sec. 65 of RA No. 10963	2000
DS119	Powers of Attorney	P5.00	Sec. 193 of RA No. 8424	P10.00	Sec. 66 of RA No. 10963	2000
DS120	Leases and Other Hiring Agreements	1 st P2,000.00 P3.00 in excess (P1.00/P1,000.00)	Sec. 194 of RA No. 8424	1 st P2,000.00 P6.00 in excess (P2.00/P1,000.00)	Sec. 67 of RA No. 10963	2000
DS121	Mortgages, Pledges & Deeds of Trust	1 st P5,000.00 P20.00 in excess (P10.00/P5,000.00)	Sec. 195 of RA No. 8424	1 st P5,000.00 P40.00 in excess (P20.00/P5,000.00)	Sec. 68 of RA No. 10963	2000
DS126	Bills of Exchange or Drafts	P0.30 on each P200.00	Sec. 6 of RA No. 9243	P0.60 on each P200.00	Sec. 56 of RA No. 10963	2000
	Charter Parties and Similar Instruments if gross tonnage is:		Sec. 197 of RA No. 8424		Sec. 70 of RA No. 10963	2000
DS130	a. 1,000 tons and below	1 st 6 months P500.00 in excess + P50.00		1 st 6 months P1,000.00 in excess + P100.00		
DS131	b. 1,001 to 10,000 tons	1 st 6 months P1,000.00 in excess + P100.00		1 st 6 months P2,000.00 in excess + P200.00		
DS132	c. over than 10,000 tons	1 st 6 months P1,500.00 in excess + P150.00		1 st 6 months P3,000.00 in excess + P300.00		

EXISTING (per ATC Handbook)				MODIFIED/NEW		BIR FORM NO.
ATC	Description	Tax Rate	Legal Basis	Description	Legal Basis	
DS122	Deeds of Sale and Conveyances of Real Property	P15.00/P1,000.00	Sec. 196 of RA No. 8424	Deeds of Sale, Conveyances and Donation of Real Property	Sec. 69 of RA No. 10963	2000 OT

IV. REPEALING CLAUSE:

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

V. EFFECTIVITY:

This RMO shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue