

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 30, 2007

REVENUE MEMORANDUM ORDER NO. 9-2007

SUBJECT : Creation and Modification of Alphanumeric Tax Codes (ATCs) of Selected Revenue Source under the Tax Forms Enhancement Program

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

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**I. Objective :**

To facilitate the proper identification and monitoring of Final Withholding VAT on payments to non-residents pursuant to Revenue Regulations No. 4-2007 (Amending Certain Provisions of RR No. 16-2005 'Consolidated Value-Added Tax Regulation of 2005') and in connection with the Bureau's Tax Forms Enhancement Program.

**II. The following ATCs are hereby created :**

| KIND OF TAX                                                                                                                      | RATE       | ISSUANCE/<br>LEGAL BASIS/<br>REASONS                                 | ATC            | BIR FORM<br>AFFECTED |
|----------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------|----------------|----------------------|
| Other services rendered in the Philippines by non-residents<br><br>- government withholding agent<br>- private withholding agent | 12%<br>12% | RR 16-2005<br>amended by<br>RR No. 4-2007<br>(Sec.4.114-2<br>(b)(2)) | WV060<br>WV070 | 1600<br>1600         |

**III. The following ATCs are hereby modified :**

| KIND OF TAX                                                                                                                                   | OLD<br>RATE | NEW<br>RATE | ISSUANCE/<br>LEGAL BASIS/<br>REASONS                                 | ATC            | BIR FORM<br>AFFECTED |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|----------------------------------------------------------------------|----------------|----------------------|
| Lease or use of properties or property rights owned by non-residents<br><br>- (government withholding agent)<br>- (private withholding agent) | 10%<br>10%  | 12%<br>12%  | RR 16-2005<br>amended by<br>RR No. 4-2007<br>(Sec.4.114-2<br>(b)(2)) | WV040<br>WV050 | 1600                 |

**IV. Repealing clause :**

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

**V. Effectivity :**

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue

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