



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



June 24, 2025

REVENUE MEMORANDUM ORDER NO. 032-2025

SUBJECT : Creation, Modification and Dropping of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (R.A.) No. 12214 (Capital Markets Efficiency Promotion Act) and R.A. No. 11494 (Bayanihan to Recover as One Act)

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

I. OBJECTIVE:

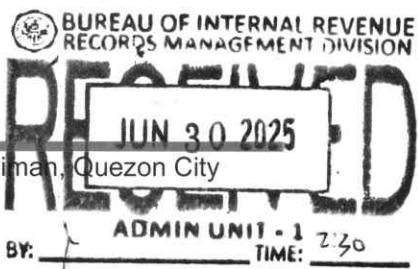
To facilitate the proper identification and monitoring of payment for percentage tax pursuant to the issuance of Republic Act No. 12214, otherwise known as Capital Markets Efficiency Promotion Act and R.A. No. 11494 (Bayanihan to Recover as One Act), the following ATCs are hereby created, modified and dropped:

A. The following ATC is hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT203	Sale or Exchange of Shares of Stock and Other Securities of a Domestic Corporation Listed and Traded through a Foreign Stock Exchange (FSE)	1/10 of 1%	R.A. No. 12214	2552

B. The following ATC is hereby modified:

EXISTING (per ATC Handbook)			LEGAL BASIS	BIR FORM NO.	MODIFIED/NEW	
ATC	Description	Tax Rate			Description	Tax Rate
PT200	Tax on Sale, Barter or Exchange of Shares of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE)	6/10 of 1%	R.A. No. 12214	2552	Sale or Exchange of Shares of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE)	1/10 of 1%



BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

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BY: J ADMIN UNIT - 1 TIME: 2:30

C. The following ATCs are hereby dropped:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT201	Sale or Exchange of Shares of Stock through Initial Public Offering Up to 25% Over 25% but not over 33 1/3% Over 33 1/3%	4% 2% 1%	R.A. No. 11494	2552
PT202	Sale or Exchange of Shares of Stock through Secondary Public Offering Up to 25% Over 25% but not over 33 1/3% Over 33 1/3%	4% 2% 1%	R.A. No. 11494	2552

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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by:

Lumagui
LARRY M. BARCELO, CESO IV
 OIC-Deputy Commissioner
 Legal Group - 00074
 Officer-in-Charge
 (per RDAO No. 35-2025)
 Date of Signing: JUN 30 2025

