

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

July 16, 2010

REVENUE MEMORANDUM ORDER NO. **65-2010**

SUBJECT : **Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source Per Republic Act No. 8424 Pursuant to Revenue Memorandum Circular No. 18-2010, Clarification on the Coverage and Taxability of Amusement Places under Section 125(b) of the National Internal Revenue Code, as Amended**

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

**I. Objective :**

To facilitate the proper identification and monitoring of Tax on amusement places, the following ATC is hereby modified:

| EXISTING (per ATC Handbook) |                                     |          |                               | MODIFIED/NEW |   |          | BIR Form No. |
|-----------------------------|-------------------------------------|----------|-------------------------------|--------------|---|----------|--------------|
| ATC                         | Description                         | Tax Rate | Legal Basis                   | ATC          | Description   | Tax Rate |              |
| WB150                       | Tax on cabarets, night or day clubs | 18%      | Section 125(b) of RA No. 8424 | WB150        | Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments | 18%      | 1600/2307    |

**II. Repealing Clause:**

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

**III. Effectivity:**

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue