



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



**BAGONG
PILIPINAS**

November 19, 2024

REVENUE MEMORANDUM ORDER NO. 049 - 2024

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Final Withholding Tax Representing Franchise Tax on Payments to Non-Resident Foreign Corporation Supplier of PAGCOR

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 final withholding tax representing Franchise Tax on payments to Non-resident Foreign Corporation supplier of PAGCOR pursuant to the issuance of Revenue Regulations (RR) No. 2-98, as amended, the following ATC is hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WC810	Final tax representing Franchise Tax on payments to Non-resident Foreign Corporation supplier of PAGCOR related to its gaming operations	5%	RR No. 2-98	1601-FQ/ 2306

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. LUMAQI, JR.
Commissioner of Internal Revenue

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