



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



March 25, 2025

REVENUE MEMORANDUM ORDER NO. 019 - 2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations (RR) No. 007-2025

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 corporate income tax of domestic and resident foreign corporations classified as Registered Business Enterprise (RBEs) under the Enhanced Deductions Regime (EDR) as provided in Section 294(C) of the Tax Code of 1997, as amended by Republic Act (RA) No. 12066 and as implemented by Revenue Regulations (RR) No. 007-2025, the following ATCs are hereby created:

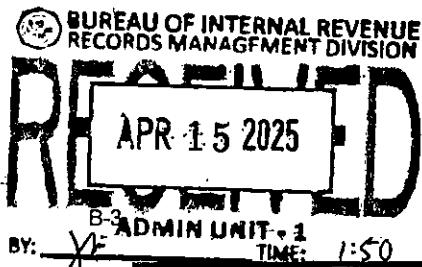
ATC	Description	Tax Rate	Legal Basis	BIR Form No.
IC220	Domestic Corporation classified as Registered Business Enterprise (RBE) under the Enhanced Deductions Regime (EDR)	20%	R.A. No. 12066/ RR No. 007-2025	1702Q/ 1702-RT/ 1702-MX
IC230	Resident Foreign Corporation classified as Registered Business Enterprise (RBE) under the Enhanced Deductions Regime (EDR)	20%		

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