



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



National Office Building
Quezon City

June 5, 2025

REVENUE MEMORANDUM ORDER NO. 033-2025

SUBJECT : Amending Revenue Memorandum Order (RMO) No. 026 - 2025, on Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act

TO : Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for creditable withholding tax pursuant to the issuance of Revenue Regulations (RR) No. 005-2025, in relation to Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, the ATCs reflected in RMO No. 018-2025 and RMO No. 026-2025 are hereby presented as follows to avoid confusion by providing comparative descriptions and rates for the identified income payments:

EXISTING (per ATC Handbook)			LEGAL BASIS	BIR FORM NO.	MODIFIED/NEW	
ATC	Description	Tax Rate			Description	Tax Rate
WI820 WC820	On one-half (1/2) of the gross remittances by e-marketplace operators to the sellers/ merchants for the goods or services sold/paid through their platform/ facility Individual Corporate	1%	R.A. No. 12066/ RR No. 5-2025	1601-EQ/ 2307	On the gross remittances by e-marketplace operators to the sellers/ merchants for the goods or services sold/paid through their platform/ facility Individual Corporate	1/2%
WI830 WC830	On one-half (1/2) of the gross remittances by digital financial services providers to the sellers/ merchants for the goods or services sold/paid through their platform/ facility Individual Corporate	1%	R.A. No. 12066/ RR No. 5-2025	1601-EQ/ 2307	On the gross remittances by digital financial services providers to the sellers/ merchants for the goods or services sold/paid through their platform/ facility Individual Corporate	1/2%

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

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BUREAU OF INTERNAL REVENUE RECORDS MANAGEMENT DIVISION			
JUL 04 2025		ROMEO D. LUMAGUI, JR. Commissioner of Internal Revenue	
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BY: _____ TIME: _____			