

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