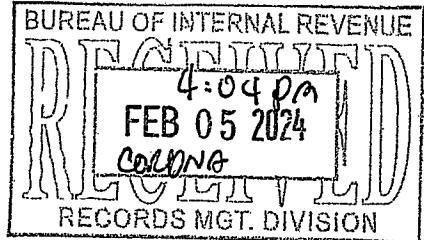




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



January 19, 2024

REVENUE MEMORANDUM ORDER NO. 4-2024

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Creditable Withholding Tax on Gross Remittances Made by Electronic Marketplace Operators and Digital Financial Services Providers to Sellers/Merchants

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 creditable withholding tax on gross remittances made by electronic marketplace (e-marketplace) operators and digital financial services providers to sellers/merchants pursuant to the issuance of Revenue Regulations (RR) No. 16-2023, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI760 WC760	On one-half (1/2) of the gross remittances by e-marketplace operators and digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate	1%	RR No. 16-2023	1601-EQ/ 2307

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

B-3

