

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 11, 2009

REVENUE MEMORANDUM ORDER NO. 33-2009

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) for Additional Income Payments Subject to Creditable Withholding Tax per Revenue Regulations No. 8-2009**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. Objective:

To facilitate the proper identification and monitoring of certain tax payments subject to Creditable Expanded Withholding Tax pursuant to Revenue Regulations No. 8-2009 (Amending Further Secs. 2.57.2 and 2.57.3 of Revenue Regulations No. 2-98, as Amended, Subjecting to Creditable Withholding Tax the Income Payments Made by Political Parties and Candidates of Local and National Elections of All Their Campaign Expenditures and Income Payments Made by an Individual or Juridical Person Forming Part of Their Campaign Contributions to Candidates of Local and National Elections and to Political Parties the following ATCs are hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC	TAX RATE
Subject to creditable withholding tax Income payments made by political parties and candidates of local and national elections of all their campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contribution to political parties and candidates i) Individual ii) Corporate	RR No. 8-2009	1601E	WI680 WC680	5% 5%

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)
JOEL L. TAN-TORRES
Senior Deputy Commissioner
(Approved pursuant to the authority under
Executive Order No. 827 Series of 2009)