



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

November 11, 2016

REVENUE MEMORANDUM ORDER NO. 67- 0016

SUBJECT : Creation and Modification of the Description of Alphanumeric Tax Code (ATC) for Pure Business

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

I. OBJECTIVE:

To facilitate the proper identification of tax collection from Pure Business pursuant to the Sec. 32(A)(2) of the National Internal Revenue Code NIRC), and in connection with the Bureau's Tax Forms Enhancement Program, the following ATCs are hereby created and modified.

II. The following ATC is hereby created:

| ATC   | Description            | Tax Rate | Legal Basis               | BIR Form |
|-------|------------------------|----------|---------------------------|----------|
| II014 | Income from Profession | 5% - 32% | Sec. 32(A)(2) of the NIRC | 1701     |

III. The following ATC is hereby modified:

| ATC   | Description   |                 | Tax Rate | Legal Basis               | BIR Form |
|-------|---------------|-----------------|----------|---------------------------|----------|
|       | Existing      | Modified        |          |                           |          |
| II012 | Pure Business | Business Income | 5%-32%   | Sec. 32(A)(2) of the NIRC | 1701     |

IV. REPEALING CLAUSE:

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

V. EFFECTIVITY:

The RMO shall take effect immediately.

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

11:14 P. M.

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*l. t. legan*  
RECEIVED

*Caesar Dulay*  
CAESAR R. DULAY  
Commissioner of Internal Revenue

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