



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

November 11, 2016

REVENUE MEMORANDUM ORDER NO. 67-8016

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
11014	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			
11012	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.

DEC 23 2016

RECEIVED

*Caesar R. Dulay*

CAESAR R. DULAY  
Commissioner of Internal Revenue

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