



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



November 19, 2024

REVENUE MEMORANDUM ORDER NO. **049-2024**

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Final Withholding Tax Representing Franchise Tax on Payments to Non-Resident Foreign Corporation Supplier of PAGCOR

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 final withholding tax representing Franchise Tax on payments to Non-resident Foreign Corporation supplier of PAGCOR pursuant to the issuance of Revenue Regulations (RR) No. 2-98, as amended, the following ATC is hereby created:

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|-------|--|----------|-------------|------------------|
| WC810 | Final tax representing Franchise Tax on payments to Non-resident Foreign Corporation supplier of PAGCOR related to its gaming operations | 5% | RR No. 2-98 | 1601-FQ/ 2306 |

II. REPEALING CLAUSE:

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

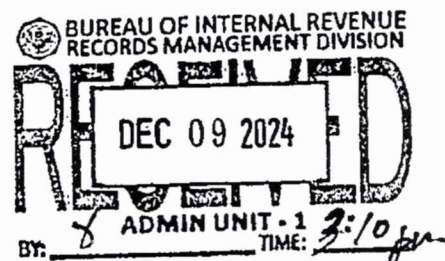
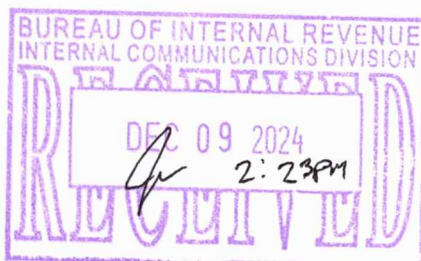
III. EFFECTIVITY:

This RMO shall take effect immediately.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676