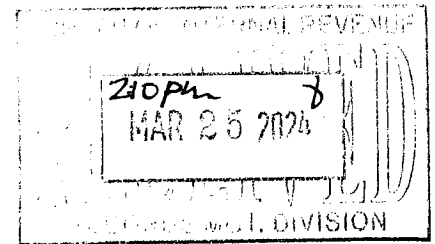




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

National Office Building  
Quezon City



March 18, 2024

REVENUE MEMORANDUM ORDER NO. 12-2024

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Final Withholding Tax on Gross Income Earned by Foreign Nationals Who are Employed and Assigned in the Philippines by Offshore Gaming Licensee

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 on gross income earned by foreign nationals who are employed and assigned in the Philippines by offshore gaming licensee pursuant to the issuance of Revenue Regulations (RR) No. 20-2021, the following ATC is hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI750	On gross income earned by foreign nationals or non-Filipino citizens, regardless of their residency, who are employed and assigned in the Philippines by Offshore Gaming Licensee or its Accredited Service Provider	25%	R.A. No. 11590/ RR No. 20-2021	1601-FQ/ 2306

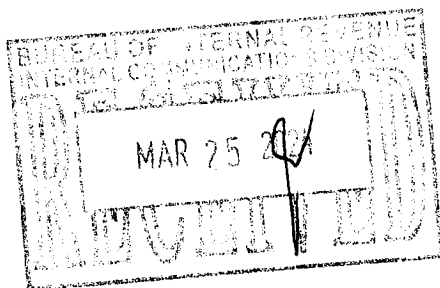
II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

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ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

MARISSA O. CABREROS  
Deputy Commissioner

Legal Coun. - 0388  
Officer-in-Charge

(per D.O. No. 321-2024)

Date of signing: 3.22.2024