



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



June 30, 2025

REVENUE MEMORANDUM ORDER NO. 039-2025

SUBJECT : Creation and Dropping of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations No. 2-1998 (Prescribes the regulations to implement RA No. 8424 relative to the Withholding on Income subject to the Expanded Withholding Tax and Final Withholding Tax, Withholding of Income Tax on Compensation, Withholding of Creditable Value-Added tax and Other Percentage Taxes)

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 excise tax pursuant to the proposed Revenue Regulations (RR) amending further the provisions of RR No. 2-1998, the following ATCs are hereby created and dropped:

A. The following ATC are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
XM021	Non-Metallic Minerals	4%	RR No. 2-1998	2200-M
XM025	Quarry Resources			

B. The following ATC is hereby dropped:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
XM020	Non-Metallic Minerals and Quarry Resources	4%	RR No. 2-1998	2200-M

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
by:

TERESITA M. ANGELES
Deputy Commissioner
Resource Management Group
Officer-in-Charge
Per RDAO No. 056-2025 dated Sep. 15, 2025

