

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

March 22, 2010

**REVENUE MEMORANDUM ORDER NO. 46 - 2010**

SUBJECT : **Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source per Republic Act No. 8424 as Amended by Republic Act No. 9337**

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

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**I. Objective :**

To facilitate the proper identification and monitoring of Excise Tax on Mineral and Mineral Products, the following ATCs are hereby modified:

EXISTING (per ATC Handbook)				MODIFIED/NEW			BIR Form No.
ATC	Description	Tax Rate	Legal Basis	ATC	Description	Tax Rate	
XM030	Tax on Gold and chromite	2%	Section 18 of RA No. 9337	XM040	Tax on Gold and chromite	2%	2200-M/0605
XM040	Tax on Copper and other metallic minerals	2%	Section 18 of RA No. 9337	XM030	Tax on Copper and other metallic minerals	2%	2200-M/0605

**II. Repealing Clause:**

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

**III. Effectivity:**

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue