

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 11, 2009

REVENUE MEMORANDUM ORDER NO. 32-2009

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Certain Income Payments Subject to Expanded Withholding Tax per Revenue Regulations No. 6-2009**

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

I. Objective:

To facilitate the proper identification and monitoring of certain tax payments subject to Expanded Withholding Tax pursuant to Revenue Regulations No. 6-2009 (Amending Further Pertinent Provisions of Revenue Regulations (RR) No. 2-98, as Amended, Providing for an Additional Criteria in the Determination of Top Twenty Thousand (20,000) Private Corporations, Including the Threshold on their Purchases of Agricultural Products, and Additional Transactions Subject to Creditable Withholding Tax on Income Payments Made by the Top Five Thousand (5,000) Individual Taxpayers Engaged in Trade/Business or Practice of Profession, the following ATGs are hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC	TAX RATE
Subject to creditable withholding tax				
1. Income payments made by the top five thousand (5,000) individual taxpayers to their local/resident suppliers of goods other than those covered by other rates of withholding tax i) Individual ii) Corporate	RR No. 6-2009	1601E	WI670 WC670	1% 1%
2. Income payments made by the top five thousand (5,000) individual taxpayers to their local/resident suppliers of services other than those covered by other rates of withholding tax i) Individual ii) Corporate	RR No. 6-2009	1601E	WI672 WC672	2% 2%

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
Senior Deputy Commissioner
(Approved pursuant to the authority under
Executive Order No. 827 Series of 2009)