



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



October 9, 2025

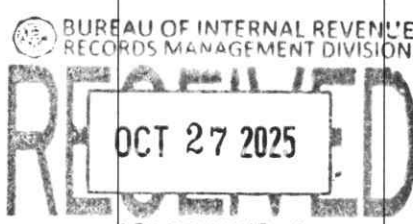
REVENUE MEMORANDUM ORDER NO. 046-2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations No. 24-2025

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment on the imposition of creditable withholding tax on top withholding agents pursuant to the implementation of Revenue Regulations (RR) No. 24-2025 amending further the pertinent provisions of Section 2.57.2(I) under RR No. 2-98, as amended by RR Nos. 11-2018, 7-2019 and 31-2020, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI840 WC840	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts and accessories Individual Corporate	1/2%	RR No. 24-2025	1601-EQ/ 2307
WI850 WC850	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of medicine/pharmaceutical products Individual Corporate			

BY: [Signature] TIME: 2:31PM

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI860 WC860	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of solid or liquid fuels and related products Individual Corporate	1/2%	RR No. 24-2025	1601-EQ/ 2307

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

B-3



[Signature] No 00171
MARISSA O. CABREROS, CESO III
 Deputy Commissioner
 Operations Group
 Officer-in-Charge
 (per RSO/DPO No. 65-705)
 Date of Signing: 10-24-2025