

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

March 10, 2009

REVENUE MEMORANDUM ORDER NO. 11-2009

SUBJECT : Modification of the Description of Alphanumeric Tax Codes (ATCs) WI/WC 158 and WI/WC 160 for Certain Income Payments per Revenue Regulations No. 14-2008

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

I. Objective :

To facilitate the proper identification and monitoring of certain income payments subject to Creditable Withholding Tax as implemented by Revenue Regulations No. 14-2008, the description of the following ATCs are hereby modified:

	EXISTING		MODIFIED/NEW
ATC	Description	ATC	Description
WI/WC 158	Income payments made by Top 10,000 private corporations to their local/resident supplier of goods	WI/WC 158	Income payments made by Top 20,000 private corporations to their local/resident supplier of goods
WI/WC 160	Income payments made by Top 10,000 private corporations to their local/resident supplier of services	WI/WC 160	Income payments made by Top 20,000 private corporations to their local/resident supplier of services

II. Repealing Clause :

All existing revenue issuances or portions thereof, which are contrary to or inconsistent with the above provision is hereby revoked or amended accordingly.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue