



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

National Office Building  
Quezon City



March 20, 2025

REVENUE MEMORANDUM ORDER NO. 018-2025

**SUBJECT :** Modification, Dropping and Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act

**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 creditable withholding tax pursuant to the issuance of Revenue Regulations (RR) No. 005-2025, in relation to Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, the following ATCs are hereby modified, dropped and created:

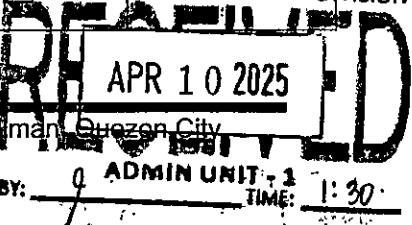
**A. The following ATCs are hereby modified:**

EXISTING (per ATC Handbook)			BIR FORM NO.	LEGAL BASIS	MODIFIED/ NEW
ATC	Description	Tax Rate			Tax Rate
WI156 WC156	Income Payments made by credit card companies Individual Corporate	1/2 of 1%	1601-EQ/ 2307	R.A. No. 12066/ RR No. 5-2025	1/2%

**B. The following ATCs are hereby dropped:**

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI760 WC760	On one-half (1/2) of the gross remittances by e-marketplace operators and digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate	1%	RR No. 16-2023	1601-EQ/ 2307

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



**C. The following ATCs are hereby created:**

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI820 WC820	On one-half (1/2) of the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility  Individual Corporate	1/2%	R.A. No. 12066/ RR No. 5-2025	1601-EQ/ 2307
WI830 WC830	On one-half (1/2) of the gross remittances by digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility  Individual Corporate	1/2%	R.A. No. 12066/ RR No. 5-2025	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.

B-3



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

