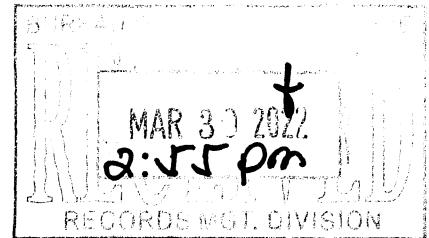




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



February 02, 2022

REVENUE MEMORANDUM ORDER NO. 19-2022

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Philippine Offshore Gaming Operations (POGO) Pursuant to the Implementation of Republic Act (RA) No. 11590  
TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of remittances for Gaming Tax and Final Withholding Tax on Salaries of foreign nationals employed by POGO offshore gaming licensees and its accredited service providers, the following ATCs are hereby created:

| ATC    | Description   | Tax Rate | Legal Basis                             | BIR Form No.      |
|--------|---|----------|---|-------------------|
| PT 320 | Gaming Tax  | 5%       | RA 11590/<br>Sec. 125-A of the<br>NIRC  | 2553              |
| WI 740 | Final Withholding Tax on Foreign<br>Nationals Employed by POGO Entities | 25%      | RA 11590/<br>Sec. 25 (G) of the<br>NIRC | 0619 F<br>1601 FQ |

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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