



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



April 15, 2025

REVENUE MEMORANDUM ORDER NO. 027-2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Value-Added Tax (VAT) on Local Sales of Registered Business Enterprises (RBEs)

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 VAT on local sales of RBEs as provided in Section 295(D) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 12066 and as implemented by Revenue Regulations (RR) No. 9-2025, the following ATC is hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WV110	VAT on Local Sales of Registered Business Enterprises (RBEs)	12%	RR No. 9-2025	0605/ 1600- VT/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.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue