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

December 23, 2013

REVENUE MEMORANDUM ORDER NO. 1-2014

SUBJECT : **Dropping and Creation of Alphanumeric Tax Code (ATC) on the Franchise Tax due from Philippine Amusement and Gaming Corporation (PAGCOR) Pursuant to Presidential Decree No. 1869 as Amplified by Revenue Memorandum Circular No. 33-2013.**

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of Franchise Tax due from the Philippine Amusement and Gaming Corporation (PAGCOR) pursuant to Presidential Decree No. 1869 as amplified by Revenue Memorandum Circular No. 33-2013 dated April 17, 2013, the following ATC is hereby dropped and created.

Description	Legal Basis	Tax Rate	ATC		BIR Form No.
			Dropped	New	
Philippine Amusement and Gaming Corporation (PAGCOR)	PD. No. 1869	5%	OT010	PT300	2551M

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

The RMO shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue