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

March 15, 2005

REVENUE MEMORANDUM ORDER NO. 6 - 2005

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under the Tax Forms Enhancement Program**

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

I. Objective :

To facilitate the proper identification and monitoring of Withholding Taxes pursuant to Revenue Regulation No. 30-2003 and for Integrated Tax System purposes, the following ATCs are hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC
Income Payment subject to creditable Withholding Taxes			
Management and technical consultants - If the current year's gross income is ₱720,000 and below (10%) - If the current year's gross income exceeds ₱720,000 (15%)	RR No. 30-2003 Sec. 3(A)(7)	1601-E; 2307	WC050 WC051

II. Repealing Clause :

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

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue

b-3/jev