REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 30, 2007

REVENUE MEMORANDUM ORDER NO. 9-2007

SUBJECT : Creation and Modification of Alphanumeric Tax Codes (ATCs) of Selected Revenue Source under the Tax Forms Enhancement Program

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

I. Objective :

To facilitate the proper identification and monitoring of Final Withholding VAT on payments to non-residents pursuant to Revenue Regulations No. 4-2007 (Amending Certain Provisions of RR No. 16-2005 'Consolidated Value-Added Tax Regulation of 2005') and in connection with the Bureau's Tax Forms Enhancement Program.

II. The following ATCs are hereby created :

KIND OF TAX	RATE	ISSUANCE/ LEGAL BASIS/ REASONS	ATC	BIR FORM AFFECTED
Other services rendered in the Philippines by non-residents		RR 16-2005 amended by RR No. 4-2007 (Sec.4.114-2 (b)(2))		
- government withholding agent	12%		WV060	1600
- private withholding agent	12%		WV070	1600

III. The following ATCs are hereby modified :

KIND OF TAX	OLD RATE	NEW RATE	ISSUANCE/ LEGAL BASIS/ REASONS	ATC	BIR FORM AFFECTED
Lease or use of properties or property rights owned by non-residents			RR 16-2005 amended by RR No. 4-2007 (Sec.4.114-2 (b)(2))		1600
- (government withholding agent)	10%	12%		WV040	
- (private withholding agent)	10%	12%		WV050	

IV. Repealing clause :

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

V. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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