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

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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/ Sec. 125-A of the NIRC	2553
WI 740	Final Withholding Tax on Foreign Nationals Employed by POGO Entities	25%	RA 11590/ Sec. 25 (G) of the NIRC	0619 F 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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