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

September 17, 2020

REVENUE MEMORANDUM ORDER NO. 34-2020

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) for Voluntary Assessment and Payment Program Pursuant to the Implementation of Revenue Regulations (RR) No. 21-2020 (Voluntary Assessment and Payment Program for Taxable Year 2018 Under Certain Conditions)**

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from Voluntary Assessment and Payment Program (VAPP) in connection with the implementation of RR No. 21-2020 and for inclusion in BIR Form Nos. 2119 [Voluntary Assessment and Payment Program (VAPP) Application Form] and 0622 [Voluntary Assessment and Payment Program (VAPP) Payment Form], the following ATCs are hereby created:

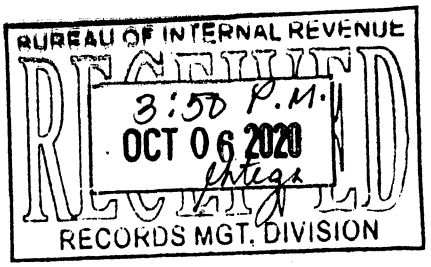
ATC	Description	Legal Basis	BIR Form No.
	On the revenue collected through Voluntary Assessment and Payment Program (VAPP):	RR No. 21-2020	2119 0622
MC341	1. Income Tax (IT), Value-Added Tax (VAT), Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) other than DST on One-Time Transactions (ONETT)		
MC342	2. Final Withholding Taxes (on Compensation, Fringe Benefits, etc.) and Creditable Withholding Taxes (CWT) other than CWT on ONETT		
MC343	3. Taxes on ONETT, such as Estate Tax, Donor's Tax, Capital Gains Tax (CGT), ONETT-related CWT/Expanded Withholding Tax, and DST		

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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