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

August 9, 2004

REVENUE MEMORANDUM ORDER NO. 35-2004

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. Objectives :

To facilitate the proper identification and monitoring of tax collections relative to Revenue Regulations No. 29-2002 imposing advance payment of VAT on sale of refined sugar and Revenue Regulations No. 16-2003, imposing advance payment of value added tax or percentage tax and of income tax on "Privilege Store".

In connection with the Tax Forms Enhancement Program and the implementation of electronics filing and payment system, the following ATCs are hereby created and renamed:

A. The following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	TAX RATES	ATC
MISCELLANEOUS TAXES/OTHER REVENUE SOURCES				
1. Advance payment of Value Added Tax on the Sale of Refined Sugar	RR No. 29-2002	0605	10% on the applicable base price per 50kg bag of refined sugar	MC210
2. Advance payment of Value Added Tax on Privilege Store	RR No. 16-2003	0605	₱150 per day or ₱4,500 per month during the entire duration	MC220
3. Advance payment of Income Tax on Privilege Store	RR No. 16-2003	0605	₱50 per day or ₱1,500 per month during the entire duration	MC230
4. Advance payment of Percentage Tax on Privilege Store	RR No. 16-2003	0605	₱150 per day or ₱4,500 per month during the entire duration	MC240

B. The following ATCs are hereby renamed:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	TAX RATES	ATC	
				From	To
DOCUMENTARY STAMP TAXES					
Charter parties and similar instrument if gross tonnage is:	Sec. 197 of RA No.8424 (Implementation of electronics filing and payment system)	**2000**			
• 1,000 tons and below			1st 6 months ₱500 in excess + ₱50	DS123	DS130
• 1,001 to 10,000 tons			1st 6 months ₱1,000 in excess + ₱100	DS123	DS131
• over than 10,000 tons			1st 6 months ₱1,500 in excess + ₱150	DS123	DS132

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