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

BUREAU OF INTERNAL REVENUE
RECEIVED
JAN 14 2022
9:48 AM
RECORDS MGT. DIVISION

JAN 13 2022

REVENUE MEMORANDUM ORDER No. 6-2022

SUBJECT : Prescribing the Guidelines and Procedures on the Creation, Modification and Dropping of Alphanumeric Tax Code (ATC)

TO : All Revenue Officials, Employees and Others Concerned

I. BACKGROUND

The Bureau of Internal Revenue makes use of Alphanumeric Tax Code (ATC) to facilitate the proper identifying, accounting and monitoring of internal revenue collections per tax revenue source/imposition. To implement different reforms in the Philippine tax administration system, many laws were enacted such as the Tax Reform for Acceleration and Inclusion (TRAIN), Corporate Recovery and Tax Incentives for Enterprises (CREATE) and other laws. The impact of such reforms on revenue collections can be properly monitored and measured through the use of ATC.

With the implementation of various tax measures, numerous changes to the current listing of ATCs contained in the ATC Handbook is expected. With the forthcoming introduction of new taxes and revision of outdated tax laws, requests for such changes is also anticipated.

II. OBJECTIVE

This Order is being issued to improve the existing policies and procedures regarding the creation, modification and dropping of ATCs.

III. POLICIES AND PROCEDURES

The following policies and procedures shall be observed in the creation, modification and / or dropping of ATCs:

1. The concerned office shall officially communicate its request for the creation, modification and / or dropping of ATC(s) to the Assistant Commissioner (ACIR), Client Support Service (CSS), Attention: The Chief, Taxpayers Service Programs & Monitoring Division (TSPMD) together with the appropriate supporting documents, to effect the creation/changes on the corresponding BIR Forms.

1:50p

2. The type of request shall be presented using the prescribed format:

2.1 Creation of ATC

ATC	DESCRIPTION	TAX RATE	LEGAL BASIS	BIR FORM No.

2.2 Modification of ATC

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	DESCRIPTION	TAX RATE	BIR FORM NO.	LEGAL BASIS	TAX RATE

2.3 Dropping of ATC

ATC	DESCRIPTION	TAX RATE	LEGAL BASIS	BIR FORM No.

3. The CSS shall then endorse the said request to the ACIR, Planning and Management Service, Attention: The Chief, Research and Statistics Division (RSD), for appropriate action.

4. The RSD shall prepare the required Revenue Memorandum Order (RMO) for approval of the Commissioner of Internal Revenue.

IV. REPEALING CLAUSE:

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

V. EFFECTIVITY:

This RMO shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

048692

BUREAU OF INTERNAL REVENUE
RECEIVED
JAN 14 2022
9:48 AM
RECORDS MGT. DIVISION

B-3