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

October 14, 2010

REVENUE MEMORANDUM ORDER NO. 78-2010

SUBJECT : **Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source Per Republic Act No. 8424 Pursuant to Revenue Memorandum Circular No. 18-2010, Clarification on the Coverage and Taxability of Amusement Places under Section 125(b) of the National Internal Revenue Code, as Amended**

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

I. Objective :

To facilitate the proper identification and monitoring of tax on amusement places, the following ATC is hereby modified:

EXISTING (per ATC Handbook)				MODIFIED/NEW			BIR Form No.
ATC	Description	Tax Rate	Legal Basis	ATC	Description	Tax Rate	
PT150	Tax on cabarets, night or day clubs	18%	Section 125(b) of RA No. 8424	PT150	Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments	18%	2551Q

II. Repealing Clause:

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

III. Effectivity:

This RMO shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

B-3/tbm