



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



April 15, 2025

REVENUE MEMORANDUM ORDER NO. 026-2025

SUBJECT : Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for creditable withholding tax pursuant to the issuance of Revenue Regulations (RR) No. 005-2025, in relation to Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, the following ATCs are hereby modified:

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| EXISTING (per ATC Handbook) | | | LEGAL BASIS | BIR FORM NO. | MODIFIED/ NEW |
|-----------------------------|--|----------|----------------------------------|---------------|--|
| ATC | Description | Tax Rate | | | Description |
| WI820 WC820 | On one-half (1/2) of the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate | 1/2% | R.A. No. 12066/ RR No. 5-2025 | 1601-EQ /2307 | On the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate |
| WI830 WC830 | On one-half (1/2) of the gross remittances by digital financial services to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate | 1/2% | R.A. No. 12066/ RR No. 5-2025 | 1601-EQ /2307 | On the gross remittances by digital financial services to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate |

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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BY: [Signature] ADMIN UNIT - 1 TIME: 10:39

BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

