



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



June 24, 2025

REVENUE MEMORANDUM ORDER NO. **032-2025**

SUBJECT : Creation, Modification and Dropping of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (R.A.) No. 12214 (Capital Markets Efficiency Promotion Act) and R.A. No. 11494 (Bayanihan to Recover as One 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 percentage tax pursuant to the issuance of Republic Act No. 12214, otherwise known as Capital Markets Efficiency Promotion Act and R.A. No. 11494 (Bayanihan to Recover as One Act), the following ATCs are hereby created, modified and dropped:

A. The following ATC is hereby created:

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|-------|---|------------|----------------|--------------|
| PT203 | Sale or Exchange of Shares of Stock and Other Securities of a Domestic Corporation Listed and Traded through a Foreign Stock Exchange (FSE) | 1/10 of 1% | R.A. No. 12214 | 2552 |

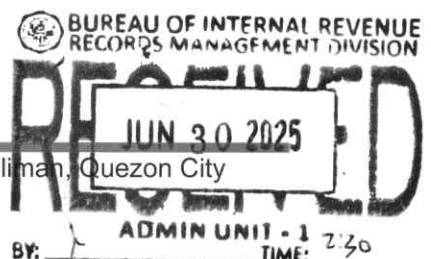
B. The following ATC is hereby modified:

| EXISTING (per ATC Handbook) | | | LEGAL BASIS | BIR FORM NO. | MODIFIED/NEW | |
|-----------------------------|--|------------|----------------|--------------|---|------------|
| ATC | Description | Tax Rate | | | Description | Tax Rate |
| PT200 | Tax on Sale, Barter or Exchange of Shares of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE) | 6/10 of 1% | R.A. No. 12214 | 2552 | Sale or Exchange of Shares of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE) | 1/10 of 1% |

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

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676



C. The following ATCs are hereby dropped:

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|-------|---|----------------|----------------|--------------|
| PT201 | Sale or Exchange of Shares of Stock through Initial Public Offering Up to 25% Over 25% but not over 33 1/3% Over 33 1/3% | 4% 2% 1% | R.A. No. 11494 | 2552 |
| PT202 | Sale or Exchange of Shares of Stock through Secondary Public Offering Up to 25% Over 25% but not over 33 1/3% Over 33 1/3% | 4% 2% 1% | R.A. No. 11494 | 2552 |

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:


This RMO shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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by:


LARRY M. BARCELO, CESO IV
OIC-Deputy Commissioner
Legal Group - 0007-4
Officer-in-Charge
(per RDAO No. 35-2025)
Date of Signing: JUN 30 2025