

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

November 11, 2009

**REVENUE MEMORANDUM ORDER NO. 32-2009**

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Certain Income Payments Subject to Expanded Withholding Tax per Revenue Regulations No. 6-2009**

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

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**I. Objective:**

To facilitate the proper identification and monitoring of certain tax payments subject to Expanded Withholding Tax pursuant to Revenue Regulations No. 6-2009 (Amending Further Pertinent Provisions of Revenue Regulations (RR) No. 2-98, as Amended, Providing for an Additional Criteria in the Determination of Top Twenty Thousand (20,000) Private Corporations, Including the Threshold on their Purchases of Agricultural Products, and Additional Transactions Subject to Creditable Withholding Tax on Income Payments Made by the Top Five Thousand (5,000) Individual Taxpayers Engaged in Trade/Business or Practice of Profession, the following ATCs are hereby created:

| KIND OF TAX                                                                                                                                                                                                              | ISSUANCE/<br>LEGAL BASIS/<br>REASONS | BIR<br>FORM<br>NO. | ATC                          | TAX<br>RATE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------|------------------------------|-------------|
| <b>Subject to creditable withholding tax</b>                                                                                                                                                                             |                                      |                    |                              |             |
| 1. Income payments made by the top five thousand (5,000) individual taxpayers to their local/resident suppliers of goods other than those covered by other rates of withholding tax<br>i) Individual<br>ii) Corporate    | RR No. 6-2009                        | 1601E              | <b>WI670</b><br><b>WC670</b> | 1%<br>1%    |
| 2. Income payments made by the top five thousand (5,000) individual taxpayers to their local/resident suppliers of services other than those covered by other rates of withholding tax<br>i) Individual<br>ii) Corporate | RR No. 6-2009                        | 1601E              | <b>WI672</b><br><b>WC672</b> | 2%<br>2%    |

**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)

**JOEL L. TAN-TORRES**

Senior Deputy Commissioner

(Approved pursuant to the authority under  
Executive Order No. 827 Series of 2009)