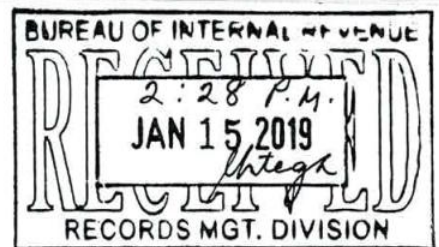




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



November 5, 2018

REVENUE MEMORANDUM ORDER NO. 3-2019

SUBJECT : Creation and Dropping of Alphanumeric Tax Code (ATC) on Microfinance Non-government Organization (NGOs) and Documentary Stamp Tax (DST) in BIR Form 2000-OT under Republic Act (RA) No. 10963, Otherwise Known as Tax Reform for Acceleration and Inclusion (TRAIN) Law

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collections from Microfinance NGOs and Documentary Stamp Tax in BIR Form No. 2000-OT (Documentary Stamp Tax Declaration/Return – One Time Transactions) pursuant to RA No. 10963.

II. THE FOLLOWING ATCs ARE HEREBY CREATED:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
IC210	Preferential tax rate on Microfinance NGOs	2%	Sec. 20 of RA No. 10693 RR No. 3-2017	1702Q 1702MX
DO102 DO125	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificate of Stock a. In case of stock with par value b. In case of stock without par value	P1.50/P200.00 50% of DST paid on original issue	Sec. 52 of RA No. 10963	2000-OT
DO122	Deeds of Sale, Conveyances, and Donation of Real Property	P15.00/P1,000.00	Sec. 69 of RA No. 10963	2000-OT

III. THE FOLLOWING ATCs ARE HEREBY DROPPED:

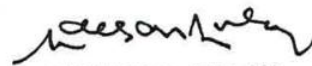
ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT118	Preferential tax rate on Microfinance NGOs	2%	Sec. 20 of RA No. 10693 RR No. 3-2017	2551M
DS102 DS125	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificate of Stock a. In case of stock with par value b. In case of stock without par value	P1.50/P200.00 50% of DST paid on original issue	Sec. 52 of RA No. 10963	2000 and 2000-OT
DS122	Deeds of Sale, Conveyances, and Donation of Real Property	P15.00/P1,000.00	Sec. 69 of RA No. 10963	2000-OT

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

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