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

BUREAU OF INTERNAL REVENUE
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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
	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificate of Stock		Sec. 52 of RA No. 10963	2000-OT
DO102	a. In case of stock with par value	P1.50/P200.00		
DO125	b. In case of stock without par value	50% of DST paid on original issue		
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
	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificate of Stock		Sec. 52 of RA No. 10963	2000 and 2000-OT
DS102	a. In case of stock with par value	P1.50/P200.00		
DS125	b. In case of stock without par value	50% of DST paid on original issue		
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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B-3