

REVENUE MEMORANDUM ORDER NO. 23-2001 issued October 8, 2001 creates new Alphanumeric Tax Codes (ATCs) of revenue resources for Final Withholding Tax, to wit: 1) W1310-on income payments to oil exploration service contractors/ subcontractors; and 2) W1340-on gross income derived by a non-resident cinematographic film owners, lessors or distributors.