

REVENUE MEMORANDUM ORDER NO. 15-2000 issued May 5, 2000 creates, drops and renames the Alphanumeric Tax Codes (ATCs) of revenue sources for proper classification of taxes. The following ATCs are created: 1) Philippine Amusement and Gaming Corporation (PAGCOR) - OT010; 2) PEZA Free Port Zones (ECOZONES) - OT011; 3) Others covered by special laws - OT012. The following ATCs are dropped: 1) capital gains realized from sale, exchange or disposition of real property (a) by individual - W1420 (b) by corporation - WC420; 2) tax on other franchises - PT080; 3) tax on winnings - PT190; 4) deficiency taxes due to VAT refinement - RS100. The following ATCs are renamed: 1) withholding of other percentage taxes (a) by government withholding agents - WB191 and (b) private withholding agents - WB192.