

**REVENUE MEMORANDUM ORDER NO. 18-2022** issued on March 30, 2022 modifies the Alphanumeric Tax Code (ATC) of selected revenue source under Republic Act No. 10963 (TRAIN Act), to wit:

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	Description	Tax Rate	BIR Form No.	Legal Basis	Tax Rate
I1030	On Capital Gains – From Sale of Shares of Stock not Traded in the Local Stock Exchange (Individual)	5% 10%	1707/ 1707-A	R.A. No. 10963	15%
IC110	On Capital Gains – From Sale of Shares of Stock not Traded in the Local Stock Exchange (Domestic Corporation)	5% 10%	1707/ 1707-A	R.A. No. 10963	15%
IC110	On Capital Gains – From Sale of Shares of Stock not Traded in the Local Stock Exchange (Foreign Corporation)	5% 10%	1707/ 1707-A	R.A. No. 11534/ RR No. 2-2021	15%