

REVENUE MEMORANDUM ORDER NO. 19-2022 issued on March 30, 2022 creates Alphanumeric Tax Code (ATC) for Philippine Offshore Gaming Operations (POGO) pursuant to the implementation of Republic Act (RA) No. 11590, to wit:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT 230	Gaming Tax	5%	RA 11590/ Sec. 125-A of the NIRC	2553
WI 740	Final Withholding Tax on Foreign Nationals Employed by POGO Entities	25%	RA 11590/ Sec. 25 (G) of the NIRC	0619 F 1601 FQ