

REVENUE MEMORANDUM ORDER NO. 3-2022 issued on January 14, 2022 creates the Alphanumeric Tax Code (ATC) for revenue source under Republic Act (RA) No. 9505, otherwise known as the Personal Equity and Retirement Account (PERA) Act of 2008, to wit:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI730	Total income earned from the time of its opening to its withdrawal under the PERA Act of 2008	20%	RA No. 9505/ RR No. 6-2021	1601-FQ