



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



January 13, 2025

REVENUE MEMORANDUM ORDER NO. 013-2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Value-Added Tax (VAT) and Final Withholding VAT on Digital Services from Non-Resident Digital Service Provider

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment of VAT for the digital services performed, rendered, supplied or delivered by the Non-resident Digital Service Provider to the consumer/user in the Philippines or in a business to consumer (B2C) transactions and final withholding VAT on purchase of digital services consumed in the Philippines from non-resident digital providers and non-resident sellers/merchants in e-marketplace pursuant to the issuance of Republic Act (RA) No. 12023, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
VN010	Non-Resident Digital Service Provider	12%	RA No. 12023	2550-DS
WV080	Final Withholding VAT on Purchase of Digital Service consumed in the Philippines from the non-residents digital service providers (Private Withholding Agent)	12%	RA No. 12023	1600-VT/2306
WV090	Final Withholding VAT on Purchase of Digital Service consumed in the Philippines from non-residents digital service providers (Government Withholding Agent)	12%	RA No. 12023	1600-VT/2306
WV100	Final Withholding VAT on the gross amount by resident e-marketplace to the non-resident sellers/merchants for the digital services sold/paid through their platform/facility	12%	RA No. 12023	1600-VT/2306

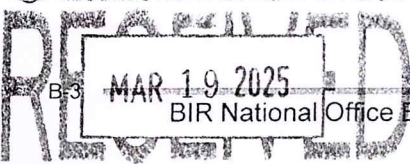
II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

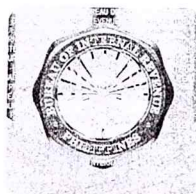
III. EFFECTIVITY:

This RMO shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BY: [Signature]
ADMIN UNIT - 1
TIME: 1:35



[Signature]
ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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