



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

National Office Building  
Quezon City



February 14, 2025

REVENUE MEMORANDUM ORDER NO. 009-2025

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations (RR) No. 2-1998

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

**I. OBJECTIVE:**

To facilitate the proper identification and monitoring of payment for creditable withholding tax pursuant to the issuance of Revenue Regulations (RR) No. 2-1998, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI559 WC559	Sale of Residential House and Lot and Other Residential Dwellings Individual Corporate	5%	RR No. 2-1998	1606 /2307
WI560 WC560	Sale of Real Property Classified as Ordinary Assets of the Seller/ Transferor Other than Sale of Residential House and Lot and Other Residential Dwellings Individual Corporate	6%	RR No. 2-1998	1606 /2307

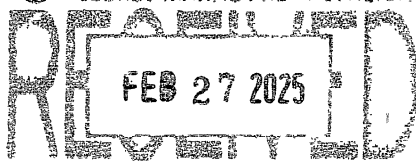
**II. REPEALING CLAUSE:**

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



ADMIN UNIT - 2  
TIME: 10:34



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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