



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

December 11, 2019

REVENUE MEMORANDUM ORDER NO. 6-2020

**SUBJECT :** Modification of Alphanumeric Tax Code (ATC) for Value-Added Tax Pursuant to Revenue Regulations No. 10-2004 (To Further Implement the Provisions of Sec. 4 of Republic Act No. 9238 Re-Imposing the Gross Receipts Tax on Other Non-Bank Financial Intermediaries Beginning January 1, 2004 and Hereby Amending for the Purpose Sec. 4 of Revenue Regulations No. 9-2004 by Including Pawnshops Under the Classification of Other Non-Bank Financial Intermediaries)

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

**I. OBJECTIVE:**

To facilitate the proper identification and monitoring of tax collection from Value-Added Tax in BIR Form Nos. 2550M (Monthly Value-Added Tax Declaration) and 2550Q (Quarterly Value-Added Tax Return) and to align the Alphanumeric Tax Codes in the forms and the ATC Handbook, pursuant to RR No. 10-2004 and RMC No. 73-2004 (Guidelines and Policies Applicable to the Business Tax Applicable to the Pawnshops as a Result of the Issuance of Revenue Regulations No. 10-2004, Including Pawnshops under the Classification of Other Non-Bank Financial Intermediaries in Accordance with the Power Granted the Commissioner of Internal Revenue under Section 4 of Republic Act No. 9238, the following ATC is hereby modified:

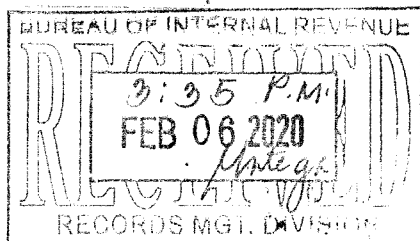
| EXISTING (per ATC Handbook) |                                                                   |             | MODIFIED/NEW                                           |                                          | BIR<br>FORM<br>NO. |
|-----------------------------|-------------------------------------------------------------------|-------------|--------------------------------------------------------|------------------------------------------|--------------------|
| ATC                         | Description                                                       | Tax<br>Rate | Description                                            | Legal<br>Basis                           |                    |
| VB102                       | Lending Investors/Dealer in Securities/Pawnshops/<br>Pre-Need Co. | 12%         | Lending Investors/Dealer<br>in Securities/Pre-Need Co. | RR No.<br>10-2004/<br>RMC No.<br>73-2004 | 2550M/<br>2550Q    |

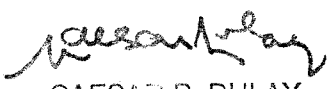
**II. REPEALING CLAUSE:**

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

**III. EFFECTIVITY:**

This RMO shall take effect immediately.



  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
# 032857