

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

October 30 , 2008

REVENUE MEMORANDUM ORDER NO. 33-2008

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source per Revenue Regulations No. 7-2008

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

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I. Objective:

To facilitate the proper identification and monitoring of tax payments pursuant to Revenue Regulations No. 7-2008 (Taxation on the Sale to the Bangko Sentral ng Pilipinas of Gold and Other Metallic Mineral Products Extracted or Produced by Small-Scale Miners, and Further Amending Section 2.57.2(T) of Revenue Regulations No. 2-98, as Amended) and for Integrated Tax System purposes, the following ATCs are hereby created:

| KIND OF TAX                                                                                                                                                                                  | ISSUANCE/<br>LEGAL BASIS/<br>REASONS | BIR<br>FORM<br>NO. | ATC                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------|------------------------------|
| <b>Subject to Creditable Withholding Tax</b>                                                                                                                                                 |                                      |                    |                              |
| Income payments on purchases of gold by Bangko Sentral ng Pilipinas (BSP) from gold miners / suppliers under PD 1899, as amended by R.A. No. 7076<br><b>Individual</b><br>- <b>Corporate</b> | RR No. 7-2008                        | 1601-E             | <b>WI632</b><br><b>WC632</b> |

II. Repealing Clause:

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

**III. Effectivity:**

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue

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