



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

September 17, 2020

REVENUE MEMORANDUM ORDER NO. 34-2020

**SUBJECT :** Creation of Alphanumeric Tax Code (ATC) for Voluntary Assessment and Payment Program Pursuant to the Implementation of Revenue Regulations (RR) No. 21-2020 (Voluntary Assessment and Payment Program for Taxable Year 2018 Under Certain Conditions)

**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 Voluntary Assessment and Payment Program (VAPP) in connection with the implementation of RR No. 21-2020 and for inclusion in BIR Form Nos. 2119 [Voluntary Assessment and Payment Program (VAPP) Application Form] and 0622 [Voluntary Assessment and Payment Program (VAPP) Payment Form], the following ATCs are hereby created:

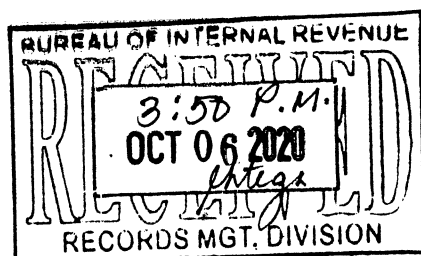
| ATC   | Description                                                                                                                                                      | Legal Basis    | BIR Form No. |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------|
| MC341 | On the revenue collected through Voluntary Assessment and Payment Program (VAPP):                                                                                | RR No. 21-2020 | 2119<br>0622 |
| MC342 | 1. Income Tax (IT), Value-Added Tax (VAT), Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) other than DST on One-Time Transactions (ONETT) |                |              |
| MC343 | 2. Final Withholding Taxes (on Compensation, Fringe Benefits, etc.) and Creditable Withholding Taxes (CWT) other than CWT on ONETT                               |                |              |
|       | 3. Taxes on ONETT, such as Estate Tax, Donor's Tax, Capital Gains Tax (CGT), ONETT-related CWT/Expanded Withholding Tax, and DST                                 |                |              |

**II. REPEALING CLAUSE:**

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

**III. EFFECTIVITY:**

This RMO shall take effect immediately.



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**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
**036921**