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

October 14, 2010

REVENUE MEMORANDUM ORDER NO. 78-2010

SUBJECT: Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source Per Republic Act No. 8424 Pursuant to Revenue Memorandum Circular No. 18-2010, Clarification on the Coverage and Taxability of Amusement Places under Section 125(b) of the National Internal Revenue Code, as Amended

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

I. Objective:

To facilitate the proper identification and monitoring of tax on amusement places, the following ATC is hereby modified:

<table>
<thead>
<tr>
<th>EXISTING (per ATC Handbook)</th>
<th>MODIFIED/NEW</th>
<th>BIR Form No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATC: PT150</td>
<td>Description: Tax on cabarets, night or day clubs</td>
<td>Tax Rate: 18%</td>
</tr>
<tr>
<td>Tax Rate: 18%</td>
<td>Legal Basis: Section 125(b) of RA No. 8424</td>
<td></td>
</tr>
</tbody>
</table>

II. Repealing Clause:

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

III. Effectivity:

This RMO shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

B-3/tbm