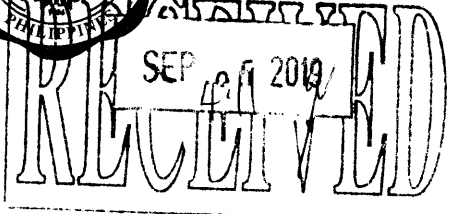
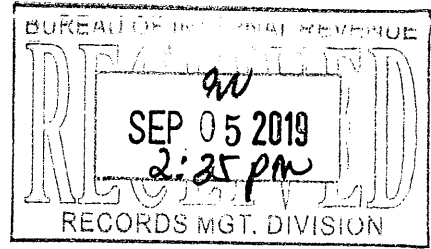




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



July 9, 2019

REVENUE MEMORANDUM ORDER NO. 47-2019

**SUBJECT :** Modification and Dropping of Alphanumeric Tax Code (ATC) on Final Withholding Tax on Amounts Withdrawn from Decedent's Deposit Account and Excise Tax on the Performance of Services on Invasive Cosmetic Procedures pursuant to RR No. 8-2019 (Amending the Pertinent Provisions of Section 9 and 10 under Revenue Regulations No. 12-2018) and RR No. 2-2019 (Rules and Regulations Implementing the Imposition of Excise Tax on Non-Essential Services Introduced by Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law"

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

**I. OBJECTIVE:**

To facilitate the proper identification and monitoring of tax collections from Final withholding tax on amounts withdrawn from decedent's deposit account and Excise tax on the performance of services on invasive cosmetic procedures pursuant to RR No. 8-2019 and RR No. 2-2019.

**II. THE FOLLOWING ATC IS HEREBY MODIFIED:**

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	Description	Tax Rate	Legal Basis	BIR Form No.	BIR Form No.
WI165	Final Withholding Tax on Amounts withdrawn from decedent's deposit account	6%	RR No. 8-2019	1602Q/ 2306	1621/ 0620/ 2306

iii. THE FOLLOWING ATCs ARE HEREBY DROPPED:


ATC	Description	Tax Rate	Legal Basis	BIR Form No.
WI800 WC800	Final Withholding of Excise Tax on the Performance of services on invasive cosmetic procedures a. Individual b. Corporate	5%	RR No. 2-2019	1620-XC

IV. REPEALING CLAUSE:

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

V. EFFECTIVITY:

This RMO shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
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