

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

October 9, 2003

REVENUE MEMORANDUM ORDER NO. 33-2003

SUBJECT: Modification of Alphanumeric Tax Codes (ATC) Subject to One-Time Transactions (ONETT)

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

I. Objective :

To facilitate proper identification and monitoring of documentary stamp taxes relative to One-Time Transactions (ONETT) pursuant to RMO 15-2003, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC	
		From (RMO No 14-99)	To
Documentary Stamp Taxes			
Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Due-Bills, Certificates of Obligation, or Shares or Certificates of Stock - In case of stock with par value (₱1.50 / ₱ 200 par value)	Sec. 176 of RA 8424	DS102	DS 102
- In case of stock without par value (25% of DST paid on original issue)	Sec. 176 of RA 8424 RMO No. 15-2003	DS102	DS125

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)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue