



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

April 3, 2019

REVENUE MEMORANDUM ORDER NO. 19-2019

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Tax Amnesty on Estate and Delinquencies Pursuant to the Implementation of Republic Act (RA) No. 11213, also known as "An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes and Tax on Delinquencies"

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 Estate Tax Amnesty and Tax Amnesty on Delinquencies, in connection with the implementation of RA No. 11213, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
MC320	Estate Tax Amnesty	6%	RA No. 11213	0621-EA 2118-EA
MC330	Tax Amnesty on Delinquencies	40% of the basic tax assessed 50% of the basic tax assessed 60% of the basic tax assessed 100% of the basic tax assessed		0621-DA 2118-DA

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

CAESAR R. DULAY

Commissioner of Internal Revenue

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