

2307 01/18ENCS

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| SCHEDULES OF ALPHANUMERIC TAX CODES                                                                                                                                                                                                                                                                                                                                               |                |                |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|
| A Income Payments subject to Expanded Withholding Tax                                                                                                                                                                                                                                                                                                                             | ATC            |                | A Income Payments subject to Expanded Withholding Tax                                                                                                                                                                                                                                                                                                                   | ATC                     |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   | Individual     | Corporation    |                                                                                                                                                                                                                                                                                                                                                                         | Individual              | Corporation                      |
| Professional (Lawyers, CPAs, Engineers, etc.)<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                             | WI010<br>WI011 |                | Payment by the General Professional Partnerships (GPPs) to its partners<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                           | WI152<br>WI153          |                                  |
| Professional (Lawyers, CPAs, Engineers, etc.)<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                                               |                | WC010<br>WC011 | Income payments made by credit card companies                                                                                                                                                                                                                                                                                                                           | WI156                   | WC156                            |
| Professional entertainers such as, but not limited to actors and actresses, singers, lyricist, composers, emcees<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                          | WI020<br>WI021 |                | Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services                                                                                                                                                                                                                                 | WI159                   |                                  |
| Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                           |                | WC020<br>WC021 | Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax                                                                                                                                                                     | WI640                   | WC640                            |
| Professional athletes including basketball players, pelotaris and jockeys<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                 | WI030<br>WI031 |                | Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax                                                                                                                                                                  | WI157                   | WC157                            |
| Professional athletes including basketball players, pelotaris and jockeys<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                   |                | WC030<br>WC031 | Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax                                                                                                                                                                                                                      | WI158                   | WC158                            |
| All directors and producers involved in movies, stage, radio, television and musical productions<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                          | WI040<br>WI041 |                | Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax                                                                                                                                                                                                                   | WI160                   | WC160                            |
| All directors and producers involved in movies, stage, radio, television and musical productions<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                            |                | WC040<br>WC041 | Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount | WI515<br>WI516          |                                  |
| Management and technical consultants<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                                      | WI050<br>WI051 |                | Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                  |                         | WC515<br>WC516                   |
| Management and technical consultants<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                                                        |                | WC050<br>WC051 | Gross payments to embalmers by funeral parlors                                                                                                                                                                                                                                                                                                                          | WI530                   |                                  |
| Business and bookkeeping agents and agencies<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                              | WI060<br>WI061 |                | Payments made by pre-need companies to funeral parlors                                                                                                                                                                                                                                                                                                                  | WI535                   | WC535                            |
| Business and bookkeeping agents and agencies<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                                                |                | WC060<br>WC061 | Tolling fees paid to refineries                                                                                                                                                                                                                                                                                                                                         | WI540                   | WC540                            |
| Insurance agents and insurance adjusters<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                                  | WI070<br>WI071 |                | Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year                                                                                                                                                                                                                                     | WI610                   | WC610                            |
| Insurance agents and insurance adjusters<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                                                    |                | WC070<br>WC071 | Income payments on purchases of minerals, mineral products and quarry such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas                                                                                                                                       | WI630                   | WC630                            |
| Other recipients of talent fees<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                                           | WI080<br>WI081 |                | Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076                                                                                                                                                                                | WI632                   | WC632                            |
| Other recipients of talent fees<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                                                                                                                                                                                                                             |                | WC080<br>WC081 | On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO                                                                                                                                                                                                                                                                  | WI650                   | WC650                            |
| Fees of directors who are not employees of the company<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount                                                                                                                                                                                    | WI090<br>WI091 |                | On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO                                                                                                                                                                                                                                                              | WI651                   | WC651                            |
| Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (P 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards                                     | WI100          | WC100          | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO                                                                                                    | WI660                   | WC660                            |
| Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors                                                                                                                                                                                                                                        | WI110          | WC110          | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non- Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO                                                                                                                   | WI661                   | WC661                            |
| Income payments to certain contractors                                                                                                                                                                                                                                                                                                                                            | WI120          | WC120          | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)                                                                                 | WI662                   | WC662                            |
| Income distribution to the beneficiaries of estates and trusts                                                                                                                                                                                                                                                                                                                    | WI130          |                | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)                                                                                 | WI663                   | WC663                            |
| Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)                                                                                                     | WI139<br>WI140 |                | Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates       | WI680                   | WC680                            |
| Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)                                                                                                     |                | WC139<br>WC140 | Income payments received by Real Estate Investment Trust (REIT)                                                                                                                                                                                                                                                                                                         |                         | WC690                            |
| Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments<br>If gross income for the current year did not exceed P 3M<br>If gross income is more than P 3M or VAT Registered regardless of amount | WI151<br>WI150 |                | Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012                                                                                                                                                                                                                              | WI710                   | WC710                            |
| Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments<br>If gross income for the current year did not exceed P 720,000<br>If gross income exceeds P 720,000                                   |                | WC151<br>WC150 | Income payments on locally produced raw sugar                                                                                                                                                                                                                                                                                                                           | WI720                   | WC720                            |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                | Sale of Real Property (Ordinary Asset)                                                                                                                                                                                                                                                                                                                                  | 1.50%<br>3%<br>5%<br>6% | WC555<br>WC556<br>WC557<br>WC558 |
| B Money Payments Subject to Withholding of Business Tax by Government or Private Payor (Individual & Corporate)                                                                                                                                                                                                                                                                   |                |                |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                | Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent                                                                                                                                                                                                                                                                                      | WB080                   |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                | Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent                                                                                                                                                                                                                                                                                         | WB082                   |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                | VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)                                                                                                                                                                                                                                                                 | WV012                   |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                | VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)                                                                                                                                                                                                                                                              | WV022                   |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                   |                |                |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
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|                                                                                                                                                                                                                                                                                                                                                                                   |                |                |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
| C Money Payments Subject to Withholding of Business Tax by Government Payor Only                                                                                                                                                                                                                                                                                                  |                |                |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
| Tax on Carriers and Keepers of Garages                                                                                                                                                                                                                                                                                                                                            |                | WB030          | Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions                                                                                                                                                                                                                                                                                  |                         |                                  |
| Franchise Tax on Gas and Utilities                                                                                                                                                                                                                                                                                                                                                |                | WB040          | Functions                                                                                                                                                                                                                                                                                                                                                               |                         |                                  |
| Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers                                                                                                                                                                                                                                  |                | WB050          | A. On interest, commissions and discounts from lending activities as well as Income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived                                                                                                                                                                  |                         |                                  |
| Tax on Life Insurance Premiums                                                                                                                                                                                                                                                                                                                                                    |                | WB070          | - Maturity period is five years or less 5%                                                                                                                                                                                                                                                                                                                              |                         |                                  |
| Tax on Overseas Dispatch, Message or Conversation from the Philippines                                                                                                                                                                                                                                                                                                            |                | WB090          | - Maturity period is more than five years 1%                                                                                                                                                                                                                                                                                                                            |                         |                                  |
| Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions                                                                                                                                                                                                                                                                                             |                |                | B. On all other items treated as gross income under the code 5%                                                                                                                                                                                                                                                                                                         |                         |                                  |
| A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived                                                                                                                                                                            |                |                | Tax on Cockpits                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
| - Maturity period is five years or less 5%                                                                                                                                                                                                                                                                                                                                        |                | WB301          | Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments                                                                                                                                                                                           |                         |                                  |
| - Maturity period is more than five years 1%                                                                                                                                                                                                                                                                                                                                      |                | WB303          | Tax on Boxing exhibitions                                                                                                                                                                                                                                                                                                                                               |                         |                                  |
| B. On dividends and equity shares and net income of subsidiaries 0%                                                                                                                                                                                                                                                                                                               |                | WB102          | Tax on Professional basketball games                                                                                                                                                                                                                                                                                                                                    |                         |                                  |
| C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code 7%                                                                                                                                                                                                                                       |                | WB103          | Tax on jai-alai and race tracks                                                                                                                                                                                                                                                                                                                                         |                         |                                  |
| D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments 7%                                                                                                                                                                                                                                      |                | WB104          | Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange                                                                                                                                                                                                                                                                                |                         |                                  |
| Business tax on Agents of Foreign Insurance Companies - Owner of the Property                                                                                                                                                                                                                                                                                                     |                | WB121          | Tax on shares of stock sold or exchanged through initial and secondary public offering                                                                                                                                                                                                                                                                                  |                         |                                  |
| Tax on International Carriers                                                                                                                                                                                                                                                                                                                                                     |                | WB130          | - Not over 25% 4%                                                                                                                                                                                                                                                                                                                                                       |                         |                                  |
| Business Tax on Agents of Foreign Insurance Companies - Insurance Age                                                                                                                                                                                                                                                                                                             |                | WB120          | - Over 25% but not exceeding 33 1/3% 2%                                                                                                                                                                                                                                                                                                                                 |                         |                                  |
| Business Tax on Agents of Foreign Insurance Companies - Owner of the Property                                                                                                                                                                                                                                                                                                     |                | WB121          | - Over 33 1/3% 1%                                                                                                                                                                                                                                                                                                                                                       |                         |                                  |
| Tax on International Carriers                                                                                                                                                                                                                                                                                                                                                     |                | WB130          |                                                                                                                                                                                                                                                                                                                                                                         |                         |                                  |