REVENUE MEMORANDUM ORDER NO. 4-2024 issued on February 5, 2024 creates Alphanumeric Tax Codes (ATC) for Creditable Withholding Tax on Gross Remittances made by electronic marketplace operators and digital financial services providers to sellers/merchants pursuant to the issuance of Revenue Regulations (RR) No. 16-2023, to wit:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
	On one-half (1/2) of the gross remittances by e-marketplace operators and digital financial services providers to the sellers/ merchants for the goods or services sold/paid through their platform/facility	1%	RR No. 16-2023	1601-EQ/ 2307
WI760	Individual			
WC760	Corporate			