

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

May 21, 2018

**REVENUE MEMORANDUM ORDER NO. 23-2018**

**SUBJECT :** Prescribing Policies, Guidelines and Procedures in the Availment of the Eight Percent (8%) Income Tax Rate Option for Individuals Earning from Self-Employment and/or Practice of Professions

**TO :** All Internal Revenue Officials, Employees and Others Concerned

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**I. Objective**

This Order is being issued to prescribe policies, guidelines and procedures in availing the eight percent (8%) income tax rate option of individuals earning from self-employment/business and/or practice of profession relative to the implementation of the Republic Act No. 10963, otherwise known as "Tax Reform for Acceleration and Inclusion (TRAIN) Act".

**II. Policies and Guidelines**

**Eight Percent (8%) Income Tax Rate Option for Individuals**

1. In general, income of self-employed individuals (includes Single Proprietors, Professionals and Mixed Income Earners) is subject to the graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended.
2. Self-employed individuals earning income purely from self-employment/business and/or practice of profession whose gross sales and/or receipts and other non-operating income does not exceed the Value-Added Tax (VAT) threshold of Three Million Pesos (P 3,000,000.00) shall have the option to avail of the following:
  - a. Graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; or
  - b. Eight percent (8%) tax on gross sales or receipts and other non-operating income in excess of Two Hundred Fifty Thousand Pesos (P 250,000.00) in lieu of the graduated income tax rates and percentage tax under Section 116 under the NIRC, as amended.
3. Individuals earning income both from compensation and from self-employment (business or practice of profession) or Mixed Income Earners shall apply the following income tax rates:
  - 3.1 The compensation income shall be subject to graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; and
  - 3.2 The income from business or practice of profession shall be subject to the following:
    - a. If the gross sales/receipts and other non-operating income do not exceed the VAT threshold, the individual has the option to be taxed at:
      - i. Graduated income tax rates as provided under Section 24 (A)(2)(a) of the NIRC, as amended; or

# Memorandum Grade1economics December 2014

**JR Anderson**



**Memorandum Grade1economics December 2014:**

## **Memorandum Grade1economics December 2014** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Memorandum Grade1economics December 2014**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we shall delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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### **Table of Contents Memorandum Grade1economics December 2014**

1. Understanding the eBook Memorandum Grade1economics December 2014
  - The Rise of Digital Reading Memorandum Grade1economics December 2014
  - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum Grade1economics December 2014
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Memorandum Grade1economics December 2014
  - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum Grade1economics December 2014
  - Personalized Recommendations
  - Memorandum Grade1economics December 2014 User Reviews and Ratings
  - Memorandum Grade1economics December 2014 and Bestseller Lists

5. Accessing Memorandum Grade1economics December 2014 Free and Paid eBooks
  - Memorandum Grade1economics December 2014 Public Domain eBooks
  - Memorandum Grade1economics December 2014 eBook Subscription Services
  - Memorandum Grade1economics December 2014 Budget-Friendly Options
6. Navigating Memorandum Grade1economics December 2014 eBook Formats
  - ePub, PDF, MOBI, and More
  - Memorandum Grade1economics December 2014 Compatibility with Devices
  - Memorandum Grade1economics December 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Memorandum Grade1economics December 2014
  - Highlighting and Note-Taking Memorandum Grade1economics December 2014
  - Interactive Elements Memorandum Grade1economics December 2014
8. Staying Engaged with Memorandum Grade1economics December 2014
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Memorandum Grade1economics December 2014
9. Balancing eBooks and Physical Books Memorandum Grade1economics December 2014
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Memorandum Grade1economics December 2014
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Memorandum Grade1economics December 2014
  - Setting Reading Goals Memorandum Grade1economics December 2014
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Memorandum Grade1economics December 2014
  - Fact-Checking eBook Content of Memorandum Grade1economics December 2014
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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