



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

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 For Invitsgation 4 2014 Paper

Bradley W. Hart



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Dispute Settlement Reports 2020: Volume 3, Pages 1147 to 1522 World Trade Organization, 2022-02-17 The Dispute Settlement Reports are the WTO authorized and paginated reports in English They are an essential addition to the library of all practicing and academic trade lawyers and a valued resource for students worldwide taking courses in international economic or trade law DSR 2020 Volume 3 provides the report on United States Countervailing Measures on Supercalendered Paper from Canada WT DS505 Investigation of the Department of the Interior and of the Bureau of Forestry United States. Congress. Joint Committee to Investigate the Interior Department and Forestry Service, 1910

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Amore, 2015-07-14 The untold stories of some of history's most notorious art cons and the secret history of fakes, frauds and forgeries in the art world **George Pitt-Rivers and the Nazis** Bradley W. Hart, 2015-10-29 George Pitt Rivers began his career as one of Britain's most promising young anthropologists conducting research in the South Pacific and publishing articles in the country's leading academic journals With a museum in Oxford bearing his family name Pitt Rivers appeared to be on track for a sterling academic career that might even have matched that of his grandfather one of the most prominent archaeologists of his day By the early 1930s however Pitt Rivers had turned from his academic work to politics Writing a series of books attacking international communism and praising the ideas of Benito Mussolini and Adolf Hitler Pitt Rivers fell into the circles of the anti-Semitic far right In 1937 he attended the Nuremberg Rally and personally met Adolf Hitler and other leading Nazis With the outbreak of war in 1940 Pitt Rivers was arrested and interned by the British government on the suspicion that he might harm the war effort by publicly sharing his views effectively ending his academic career This book traces the remarkable career of a man who might have been remembered as one of Britain's leading 20th century anthropologists but instead became involved in a far right milieu that would result in his professional ruin and the relegation of most of his research to margins of scientific history At the same time his wider legacy would persist far beyond the academic sphere and can be found to the present day Federal Register, 2013-12 Lok Sabha Debates India.

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