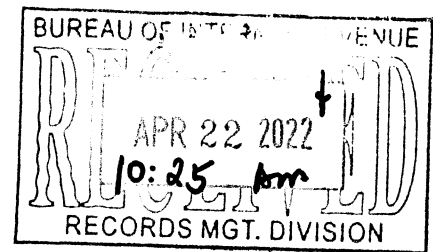




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City



APR 22 2022

**REVENUE MEMORANDUM CIRCULAR NO. 52-2022**

**SUBJECT : Clarifying the Filing and Payment Date of the Franchise Tax and its Corresponding Return for PAGCOR Licensees Under RMC No. 32-2022**

**TO : All Internal Revenue Officers and Others Concerned**

On March 29, 2022, Revenue Memorandum Circular (RMC) No. 32-2022 was issued to clarify the tax treatment of the Philippine Amusement and Gaming Corporation (PAGCOR), its Licensees and Contractees. As stated under the RMC, the 5% franchise tax is directly payable to the BIR, specifically to the concerned Revenue District Office (RDO) where the Licensee is registered and that the Licensee shall remit the franchise tax to the BIR using BIR Form 2553 indicating the Alphanumeric Tax Code (ATC) OT 010.

This Circular is issued to clarify that said BIR Form 2553 shall be filed and the corresponding franchise tax be paid within 25 days after the end of each taxable quarter.

All internal revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**  
Commissioner of Internal Revenue

By:   
MARISSA O. CABREROS  
Deputy Commissioner  
Legal Group  
Officer-in-Charge 0183

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