



November 22, 2021

**CUSTOMS MEMORANDUM CIRCULAR**

**NO. 261-2021**

To: All Deputy Commissioners  
All Service Directors  
All District/Port Collectors  
All Others Concerned

**SUBJECT: REVENUE MEMORANDUM CIRCULAR (RMC) NO. 112-2021: CLARIFYING THE LIST OF IMPORTED ARTICLES THAT NO LONGER REQUIRE THE ISSUANCE OF AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) FROM THE BUREAU OF INTERNAL REVENUE (BIR) PRIOR TO RELEASE FROM THE CUSTODY OF THE BUREAU OF CUSTOMS**

Attached is an email dated November 11, 2021 from Pia Francesca A. Ang, Agricultural Specialist, USDA Foreign Agricultural Service, U.S. Embassy, Manila with attached copy of the Revenue Memorandum Circular (RMC) No. 112-2021 with subject: Clarifying The List Of Imported Articles That No Longer Require The Issuance Of Authority To Release Imported Goods (ATRIG) From The Bureau Of Internal Revenue (Bir) Prior To Release From The Custody Of The Bureau Of Customs.

RMC No. 112-2021 clarifies that the issuance of an ATRIG shall no longer be necessary for the importation of perishable agricultural products such as unprocessed vegetable, fruits and nuts which are exempt from VAT pursuant to Sec. 109 (1) (A) of the Tax Code, amending the following provisions of RMC No. 48-2002, to read as follows:

"xxx xxx

C. UNPROCESSED VEGETABLES PRODUCTS (*Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split*), **SUCH AS BUT NOT LIMITED TO:**

xxx xxx

D. UNPROCESSED EDIBLE FRUITS AND NUTS (*Whether fresh or dried, shelled or peeled*), **BUT NOT BOTTLED, POWDERED OR CANNED**), **SUCH AS BUT NOT LIMITED TO:**

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**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

In addition, pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

- a. Feed and feed ingredient;
- b. Fertilizers; AND
- c. Articles subject to excise tax as well as on the raw materials, apparatus, or mechanical contrivances, and equipment specially used for the manufacture thereof.

For information and guidance.

For record purposes, please confirm the dissemination of this Circular throughout your Offices within fifteen (15) days from receipt thereof.

  
**REY LEONARD B. GUERRERO**  
Commissioner



BOC-01-05829



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**Revenue Memorandum Circular No. 112-2021**

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Ang, Pia A (Manila) <AngPA@state.gov>  
Thu 11/11/2021 2:51 PM

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To:

• Yasser A. Abbas

RMC No. 112-2021.pdf  
119 KB  
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Annex\_RMC 48-2002.pdf  
261 KB  
?

2 attachments (380 KB) Download all Save all to OneDrive - Bureau of Customs  
Dear Atty. Abbas,

Just wanted to share with you the revised RMC on VAT-free importations. I greatly appreciate your advise and help on this.

Best regards,  
Pia

**Pia Francesca A. Ang**  
Agricultural Specialist  
USDA Foreign Agricultural Service  
U.S. Embassy Manila

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11/12  
9:00

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

September 6, 2021

REVENUE MEMORANDUM CIRCULAR NO. 112-2021

**SUBJECT:** Clarifying the List of Imported Articles that No Longer Require the Issuance of Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue Prior to Release from the Custody of the Bureau of Customs

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

The Bureau has received concerns and issues from both revenue officials and stakeholders in relation to the requirement of an Authority to Release Imported Goods (ATRIG) for the importation of perishable agricultural food products that are exempt from the value-added tax (VAT) under Section 109(1)(A) of the National Internal Revenue Code of 1997 (Tax Code), as amended. The BIR-BOC Joint Memorandum Circular (JMC) No. 1-2002 dated September 16, 2002, which was circularized by Revenue Memorandum Order (RMC) No. 48-2002, provided a list of such VAT- exempt imported products.

Consistent with the mandate as stated under Republic Act (R.A.) No. 11032, otherwise known as the "Ease of Doing Business Act of 2018", it is hereby clarified that the issuance of an ATRIG shall no longer be necessary for the importation of perishable agricultural food products, such as the unprocessed vegetable, fruits and nuts, which are exempt from VAT pursuant to Section 109(1)(A) of the Tax Code, as amended. Thus, the following provisions of JMC No. 48-2002, insofar as BIR is concerned, are hereby amended to read as follows:

"xxx xxx

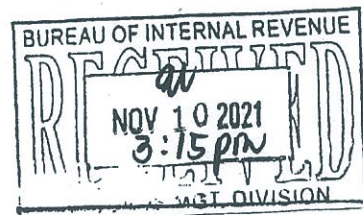
C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split), SUCH AS BUT NOT LIMITED TO:

xxx xxx

D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED), SUCH AS BUT NOT LIMITED TO:

xxx xxx

Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until



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such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. Feed and feed ingredient;
2. Fertilizers; AND
3. Articles subject to excise tax as well as on the raw materials, apparatus, or mechanical contrivances, and equipment specially used for the manufacture thereof.

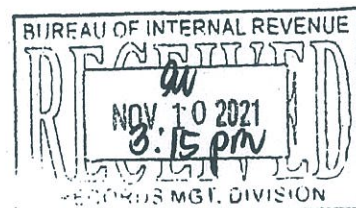
xxx xxx"

All other issuances inconsistent herewith are deemed repealed, modified or superseded.

All internal revenue officers, employees and other concerned are enjoined to give this Circular as wide publicity as possible.

*Caesar R. Dulay*  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
046873

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November 6, 2002

REVENUE MEMORANDUM CIRCULAR NO. 48-02 <sup>△\*</sup>

SUBJECT : *List of Imported Articles that No Longer Require the Issuance of Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue Prior to Release from the Custody of the Bureau of Customs*

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

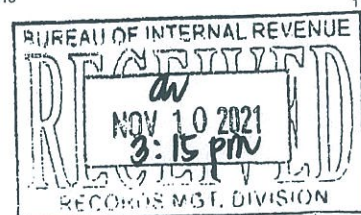
For the information and guidance of all revenue officials and employees, quoted hereunder is the BIR-BOC Joint Memorandum Circular No. 1-2002 dated September 16, 2002 relative to the abovementioned subject which is now in effect:

"For the information and guidance of all concerned, provided below is a list of imported articles that are clearly exempt from the imposition of value-added tax under Section 109 of the Tax Code of 1997. As such, the prescribed Authority to Release Imported Goods (ATRIG) shall no longer be issued by the Bureau of Internal Revenue (BIR) prior to the release of these articles from the Bureau of Customs (BOC).

A. *LIVE ANIMALS, AND UNPROCESSED MEAT CARCASSES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK FIGHTING, AND PETS*

- |                                |  |             |
|--------------------------------|--|-------------|
| 1. Asses                       | 9. Geese                                   | 18. Oxen    |
| 2. Buffalo                     | 10. Goats                                  | 19. Pigeons |
| 3. Chicken/Chicks              | 11. Guinea fowls                           | 20. Pigs    |
| 4. Cows                        | 12. Hares                                  | 21. Rabbits |
| 5. Deer                        | 13. Hinnies                                | 22. Swine   |
| 6. Donkeys                     | 14. Horses                                 | 23. Sheep   |
| 7. Ducks                       | 15. Lambs                                  | 24. Turkeys |
| 8. Fats (beef, pork & poultry) | 16. Mules                                  |             |
|                                | 17. Offal (including tripe, gut & stomach) |             |

B. *LIVE MARINE FOOD PRODUCTS OR UNPROCESSED MEAT/PARTS*



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*THEREOF* (Whether, fresh, chilled or frozen, dried, salted, shelled or filleted), *EXCEPT ORNAMENTAL AND AQUARIUM FISHES*

- |  |   |                                       |
|--|---|---------------------------------------|
| 1. Albacore or long finned tunas                             | 13. Flat fish                           | 29. Salmon                            |
| 2. Anchovies   | 14. Haddock                             | 30. Sardines                          |
| 3. Aquatic invertebrates other than crustaceans and mollusks | 15. Hake/Sea Bass                       | 31. Scallops                          |
| 4. Carp  | 16. Halibut                             | 32. Shrimps and prawns                |
| 5. Catfish   | 17. Herrings                            | 33. Skip jack                         |
| 6. Clams   | 18. Lapu-lapu fry                       | 34. Snails, and other sea snails      |
| 7. Coalfish  | 19. Lobsters                            | 35. Sole                              |
| 8. Cod   | 20. Mackerel                            | 36. Sprars                            |
| 9. Cuttlefish  | 21. Milkfish fly                        | 37. Squid                             |
| 10. Crabs  | 22. Mollusks                            | 38. Trout                             |
| 11. Dogfish and other sharks                                 | 23. Mussels                             | 39. Tunas (including yellow fin tuna) |
| 12. Eels   | 24. Octopus                             |                                       |
|  | 25. Oysters                             |                                       |
|  | 26. Pitchards                           |                                       |
|  | 27. Plaice                              |                                       |
|  | 28. Rock lobster and other sea crawfish |                                       |

C. *UNPROCESSED VEGETABLES PRODUCTS* (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split)

- |                     |                                       |                     |
|---------------------|---------------------------------------|---------------------|
| 1. Agaric           | 22. Eggplants                         | 41. Pumpkin/Squash  |
| 2. Alfalfa          | 23. Garlic                            | 42. Radishes        |
| 3. Artichokes       | 24. Gherkins                          | 43. Rhubarb         |
| 4. Asparagus        | 25. Guar seed                         | 44. Rosemary leaves |
| 5. Aubergine        | 26. Gumbo                             | 45. Sage leaves     |
| 6. Bamboo shoots    | 27. Kohlrabi                          | 46. Salad beetroot  |
| 7. Beans            | 28. Kale and similar edible brassicas | 47. Salsify         |
| 8. Brussels sprouts | 29. Leeks                             | 48. Savory leaves   |
| 9. Cabbage          | 30. Lettuce                           | 49. Shallots        |
| 10. Capers          | 31. Marjoram                          | 50. Spinach         |
| 11. Capsicum        | 32. Mushrooms                         | 51. Sweet corn      |
| 12. Carrots         | 33. Olives                            | 52. Tarragon leaves |
| 13. Cauliflower     | 34. Onions                            | 53. Tomatoes        |
| 14. Celery          | 35. Oregano leaves                    | 54. Truffles        |
| 15. Celeric         | 36. Parsnip                           | 55. Turnips         |
| 16. Chard           | 37. Parsley                           | 56. Water chestnuts |
| 17. Chervil         | 38. Peas                              | 57. Watercress      |
| 18. Chicory         | 39. Pimenta                           | 58. Witloof chicory |
| 19. Cucumber        |                                       |                     |

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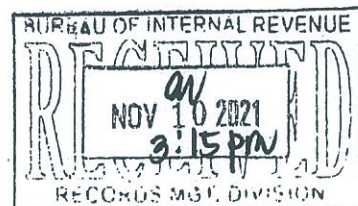
- 20. Dill
- 21. Edible roots tubers
- 40. Potatoes

D. *UNPROCESSED EDIBLE FRUITS AND NUTS* (Whether fresh or dried, shelled or peeled), *BUT NOT BOTTLED, POWDERED OR CANNED*

- |                                      |                                    |  |
|--------------------------------------|------------------------------------|--|
| 1. Almonds                           | 26. Dates                          | 52. Oranges                              |
| 2. Anise                             | 27. Dill seed                      | 53. Papayas or papaws                    |
| 3. Apples                            | 28. Fennels                        | 54. Pears                                |
| 4. Apricot                           | 29. Figs                           | 55. Peaches (including nectarines)       |
| 5. Avocados                          | 30. Ginger                         | 56. Peanut                               |
| 6. Badian                            | 31. Gooseberries                   | 57. Pecans                               |
| 7. Banana                            | 32. Grapes                         | 58. Pepper                               |
| 8. Basil leaves                      | 33. Grapefruit                     | 59. Peyin beans                          |
| 9. Bay leaf                          | 34. Green tea                      | 60. Persimmons                           |
| 10. Black berries                    | 35. Guavas                         | 61. Pineapples                           |
| 11. Black tea                        | 36. Hazelnuts or filberts          | 62. Pistachios                           |
| 12. Brazil nuts                      | 37. Juniper berries                | 63. Plums                                |
| 13. Caraway                          | 38. Laurels leaves                 | 64. Quinces                              |
| 14. Cardamoms                        | 39. Lemons & Limes                 | 65. Rambutans                            |
| 15. Cashew nuts                      | 40. Loganberries                   | 66. Raspberries                          |
| 16. Cherry                           | 41. Longans                        | 67. Saffron                              |
| 17. Chestnuts                        | 42. Lychees                        | 68. Sloes                                |
| 18. Cinnamon                         | 43. Mace                           | 69. Strawberries                         |
| 19. Citrus fruit                     | 44. Macadamias nuts                | 70. Tea (Not in tea bags; not fermented) |
| 20. Cloves                           | 45. Mandarins                      | 71. Turmeric (Curcuma)                   |
| 21. Cocoa beans                      | 46. Mangoes                        | 72. Thyme                                |
| 22. Coffee beans (not decaffeinated) | 47. Mangosteens                    | 73. Walnuts                              |
| 23. Coriander                        | 48. Mate                           |  |
| 24. Cumin                            | 49. Melons (including watermelons) |  |
| 25. Currants                         | 50. Mulberries                     |  |
|                                      | 51. Nutmeg                         |  |

E. *UNPROCESSED CEREALS*

- |                         |   |           |
|-------------------------|---|-----------|
| 1. Barley               | 5. Meslin   | 8. Rye    |
| 2. Buckwheat            | 6. Oats (cereal grass)  | 9. Spelt  |
| 3. Grain sorghum        | 7. Rice (whether husked, semi-milled or wholly milled rice [polished or | 10. Wheat |
| 4. Maize, Corn, Popcorn |   |           |





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(unpopped)                      glazed])  
 F. *UNPROCESSED SEEDS, MISCELLANEOUS GRAINS, MEDICINAL HERBS AND PLANTS*

- |   |                             |                              |
|---|-----------------------------|------------------------------|
| 1. Annatto seeds                                | 19. Hop cones               | 37. Safflower seeds          |
| 2. Asparagus seeds                              | 20. Horse beans             | 38. Seaweeds                 |
| 3. Bamboo beans                                 | 21. Kentucky blue grass     | 39. Seeds of forage plants   |
| 4. Beet seeds                                   | 22. Kidney beans            | 40. Sesamum seeds            |
| 5. Broad beans                                  | 23. Kernels                 | 41. Shea nuts (karite nuts)  |
| 6. Cantaloupe seeds                             | 24. Lentils                 | 42. Soya beans               |
| 7. Castor oil seeds                             | 25. Linseed                 | 43. Sugar seeds              |
| 8. Chicory roots                                | 26. Liquorice roots         | 44. Sunflower seeds          |
| 9. Clover seeds                                 | 27. Locust beans            | 45. Timothy grass seeds      |
| 10. Coriander seeds                             | 28. Lucerne (Alfalfa) seeds | 46. Vanilla                  |
| 11. Corn seeds                                  | 29. Melon seeds             | 47. Vegetable seeds (others) |
| 12. Cotton seeds                                | 30. Mung beans              | 48. Watermelon seeds         |
| 13. Cumin seeds                                 | 31. Mustard seeds           | 49. White pea beans          |
| 14. Fennel seeds                                | 32. Palm nuts               |                              |
| 15. Fescue seeds                                | 33. Poppy seeds             |                              |
| 16. Fruit stories                               | 34. Potato seeds            |                              |
| 17. Ginseng roots                               | 35. Rape of colza seeds     |                              |
| 18. Ground-nuts (shelled whether or not broken) | 36. Red beans               |                              |

It shall be understood that the above articles are considered unprocessed or in their original state even if they have undergone the simple process of preparation or preservation for the market, such as freezing, drying, salting, broiling, roasting, smoking or stripping. Furthermore, the above imported articles shall only be released by the Bureau of Customs if the same are accompanied by the following documents:

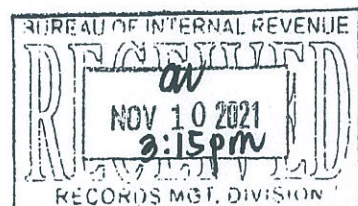
<i>PRODUCT GROUP</i>	<i>NAME OF DOCUMENT</i>
A. <i>ANIMALS, AND MEAT CARCASSES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK FIGHTING, AND PETS</i>	a. Health Certificate from the Country of Origin b. Veterinary Quarantine Clearance (VQC) from the Bureau of Animal Industry (BAI) c. Import Permit from BAI
B. <i>LIVE MARINE FOOD PRODUCTS</i>	a. Health Certificate from the

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- |  |   |
|--|---|
| <p><i>OR MEAT/PARTS THEREOF</i><br/>(Whether fresh, chilled or frozen, dried, salted or shelled or filleted), <i>EXCEPT ORNAMENTAL AND AQUARIUM FISHES</i></p> | <p>b. Country of Origin.<br/>Import Permit and Clearance from the Bureau of Fisheries and Aquatic Resources</p>   |
| <p>C. <i>UNPROCESSED VEGETABLES PRODUCTS</i> (Whether whole, cut, sliced, broken, dried, chilled, frozen, shelled, skinned or split)</p>                       | <p>a. Phytosanitary Certificate from the Country of Origin<br/>b. Permit to Import as well as Clearance from the Bureau of Plant Industry</p>   |
| <p>D. <i>UNPROCESSED EDIBLE FRUITS AND NUTS</i> (Whether fresh or dried, shelled or peeled), <i>BUT NOT BOTTLED, POWDERED OR CANNED</i></p>                    | <p>a. Phytosanitary Certificate from the Country of Origin<br/>b. Permit to Import as well as Clearance from the Bureau of Plant Industry</p>   |
| <p>E. <i>UNPROCESSED CEREALS</i></p>   | <p>a. Phytosanitary Certificate from the Country of Origin<br/>b. Permit to Import as well as Clearance from the Bureau of Plant Industry</p>   |
| <p>F. <i>UNPROCESSED SEEDS, MISCELLANEOUS GRAINS, FRUITS, AND MEDICAL HERBS AND PLANTS</i></p>   | <p>a. Phytosanitary Certificate from the Country of Origin<br/>b. Permit to Import as well as Clearance from the Bureau of Plant Industry<br/>c. Import Permit from National Food Authority (for rice only)<br/>d. Fortification requirement on rice effective November 7, 2004 under R.A. 8976</p> |

Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. Feed and feed ingredients;



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2. Fertilizers;
3. Articles subject to excise tax as well as on the raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture thereof; and
4. Other VAT-exempt importation of goods not included in the above list.

(SGD) GUILLERMO L. PARAYNO, JR.  
Commissioner of Internal Revenue

(SGD) ANTONIO M. BERNARDO  
Commissioner of Customs"

All revenue officials concerned are requested to give this Circular as wide a publicity as possible.

**(SGD.) GUILLERMO L. PARAYNO, JR.**  
*Commissioner of Internal Revenue*