



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

June 05, 2014

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 76-2014


**TO:** All Deputy Commissioners  
All Directors & Chiefs  
All District & Port Collectors  
And Others Concerned

**SUBJECT: BIR Revenue Memorandum Order No. 35-2002 /  
Processing and Issuance of Authority to Release  
Imported Goods (ATRIG) / Authorized Signatory**

Attached is the letter dated May 22, 2014 of Commissioner Kim S. Jacinto-Henares, Bureau of Internal Revenue (BIR), furnishing this Bureau with a copy of Revenue Memorandum Order No. 35-2002 dated October 28, 2002 entitled: "Prescribing the Guidelines and Procedures in the Processing and Issuance of Authority to Release Imported Goods (ATRIG) for Excise and Value-Added Tax Purposes", with information on the designation of **Regional Director Araceli L. Francisco, CESO VI**, Revenue Region No. 06-Manila, as the authorized signatory of ATRIG covering imported articles that will enter through the Port of Manila.

For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

  
**MARIA EDITA Z. TAN**  
Deputy Commissioner, RCMG  
Officer-in-Charge, BOC



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

October 28, 2002

**REVENUE MEMORANDUM ORDER NO. 35-2002**

**SUBJECT** : Prescribing the Guidelines and Procedures in the Processing and Issuance of AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) for Excise and Value-Added Tax Purposes

**TO** : All Assistant Commissioners, Regional Directors, Revenue District Officers and Others Concerned

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**I. OBJECTIVES**

This Order is issued to:

1. Provide uniform procedure for the processing and issuance of Authority to Release Imported Goods (ATRIG);
2. Prescribe the use of the official accountable form for ATRIG;
3. Prescribe reporting requirements for the effective control and monitoring of all processed applications and issued ATRIGs; and
4. Delineate the duties and responsibilities of all revenue offices and personnel responsible in the processing of ATRIGs as well as in the requisition, utilization and custody of the ATRIG form.

**II. POLICIES AND GUIDELINES**

1. An Application for ATRIG (Annex "A") for value-added tax purposes shall be filed in duplicate with the Revenue District Office (RDO) having jurisdiction over the port of entry. For excise tax purposes, however, the Application for ATRIG shall be filed with the Excise Tax District Office

(ETDO) where the taxpayer-importer is registered or required to be registered. The Application for ATRIG shall be distributed as follows:

Original - RDO/ETDO  
Duplicate - Importer/Broker

Each importation shall be covered by a separate application for ATRIG. In cases where the importation involves articles of the same kind but are covered by two or more Bills Of Lading issued to the same importer under the same vessel, the consolidated application may be accepted and processed. The application for ATRIG shall be notarized and properly accomplished and signed by the importer or his duly authorized representative with the prescribed documentary stamp affixed thereon.

2. No application shall be accepted if the importer-applicant and/or broker-representative is/are not duly registered taxpayer(s) with the BIR. In cases where the intended importation consists of excisable articles, raw materials, machineries, equipments, apparatus or any mechanical contrivances especially used for the production of excisable articles, the application for ATRIG shall likewise not be accepted if the importer-applicant does not have a separate Permit to Operate as an Importer for excise tax purposes.
3. BIR Form No. 1918 (Annex "B") shall be used whether for excise or value-added tax (VAT) purposes and shall be approved and issued by the Revenue District Officer of the RDO/ETDO authorized to process and approve the ATRIG. For this purpose, upon initial receipt of the new sets of this form, reproductions and/or issuances of pro-forma ATRIGs shall thereafter be strictly prohibited.

The form shall be filled-up completely, prepared in triplicate and distributed as follows:

Original - Bureau of Customs  
Duplicate - Issuing RDO/ETDO  
Triplicate - Business Intelligence Division (National office)

The above provision notwithstanding, all applications for ATRIG for excise tax purposes shall be filed with and processed by the concerned Excise Tax District Office having jurisdiction over the importer.

4. For excise tax purposes, the ATRIG shall be issued for all importations of articles subject to excise tax (whether exempt or taxable), including the raw materials in the production thereof, as well as the machineries, equipment, apparatus or any mechanical contrivances especially used for its assembly/production.



For VAT purposes, the ATRIG shall be issued on all importations of articles exempt from VAT except on those articles specifically identified and enumerated in the Circular issued jointly by the Bureau of Internal Revenue and the Bureau of Customs.

5. The ATRIG shall be processed, approved and issued within one (1) day from the time of the actual receipt of the application, in cases where the application for ATRIG is supported by complete documents and there is no legal/factual issue on the taxability of the imported article.
6. Proper coordination with the authorized representatives of the Bureau of Customs shall always be maintained if an ocular inspection is needed in order to verify the actual description of the imported article or to secure a sample thereof for purposes of laboratory analysis.

With respect to imported automobiles, prior ocular inspection shall be conducted at all times to determine its taxability and compliance with the prescribed seating capacity criteria under existing revenue issuances.

7. For purposes of filing, identification and classification of articles, either for excise or VAT purposes, the authorized issuing offices shall add such descriptive letters or word which shall be printed right below the ATRIG's pre-printed serial number according to the following order:
  - a) PRODUCT CODE (for excise) or VAT CODE (for VAT exemption)
  - b) YEAR OF ISSUE
  - c) RDO NUMBER
  - d) RDO, RR, ETDO or NO Office CONTROL NUMBER
8. Applications for ATRIG with legal issues on the taxability or exemption of the imported articles shall be referred to the Legal Division of the Regional Office or to the Law Division, National Office, as the case maybe, for appropriate resolution. Any request for a ruling on an article involving factual issues requiring laboratory comment/evaluation/recommendation for purposes of identification and/or classification shall be referred to BIR Laboratory Unit in the National Office prior to referral to the proper legal office. In case the request for a ruling affecting the application for ATRIG is directly filed by the taxpayer with the Legal Division or Law Division in the Regional or National Office, respectively, or the VAT Review Committee, the same shall nevertheless be referred to the BIR Laboratory Unit prior to the formulation and issuance of the appropriate ruling.

For issues not requiring legal resolution, samples of the imported goods requiring laboratory analysis shall be referred to the BIR Laboratory Section National Office, for appropriate action. In this connection, physical laboratory analysis/comment/evaluation shall be conducted on samples of every

shipment of alcohol and alcohol products, petroleum products, and such other articles to determine its taxability and proper tax classification. Samples thereof shall be taken directly from the shipment by authorized BIR representative(s) in the customs premises, in coordination with the customs' authorized representatives.

In the event that the correct product classification and basis of taxation of imported article can be sufficiently determined on the basis of acceptable Certificate of Analysis and/or Material Safety Data Sheet (MSDS) together with complete product specification and/or product data/information, whichever is applicable, the conduct of actual laboratory analysis may be dispensed with. However, these documents shall be referred to the BIR Laboratory Unit for appropriate evaluation and comment, prior to the issuance of ATRIG.

9. All requests for the issuance of BIR strip stamps or labels for alcohol or tobacco products, whichever is applicable, shall be processed in accordance with existing revenue issuances only after the submission by the taxpayer-importer of proofs of excise tax payment on the imported excisable articles covered by the application for ATRIG.
10. In cases where the articles covered by the application for ATRIG have already been released from custom' custody prior to the issuance thereof, no ATRIG shall be allowed to be issued just to complete the documentation of the importation for BOC purposes.
11. The issuing RDO/ETDO shall ensure that the articles subject to excise tax, whether taxable or exempt, are delivered to the importer's place of business/production. For this purpose, the Revenue Officer(s) assigned to process the application for ATRIG shall be designated to supervise the release of imported articles from the customs premises up to the importer's place of business/production. In addition to the foregoing, proper coordination and/or notification shall be made by the ATRIG issuing office to the BIR office having jurisdiction over the excise tax establishments with Revenue Officer(s) Assigned on Premises (ROOPs). Such notification shall be made prior to the release of imported articles from customs custody to ensure that said ROOPs are duly alerted on incoming deliveries/shipments.
12. For purposes of uniformity in the use of VAT codes and product codes, the following codes for each product description shall be strictly observed:

VAT/PRODUCT CODES	DESCRIPTION
a) AGRI	Agricultural & Marine Food Products and Breeding Stock & Genetic Materials
b) FERT	Fertilizers
c) FEEDS	Feeds and Feed Ingredients

- |    |      |   |
|----|------|---|
| d) | ALCO | Alcoholic Products  |
| e) | COOP | Agricultural and Electric Cooperatives  |
| f) | OSLA | Other Special Laws or International Agreements  |
| g) | VAT  | All Other Articles Subject to VAT (Articles held to be "vatable" and do not fall under the other product codes) |
| h) | TOB  | Tobacco Products  |
| i) | OIL  | Petroleum Products  |
| j) | MIN  | Mineral Products  |
| k) | AUTO | Automobiles   |
| l) | NEG  | Non-Essential Goods & Other Articles  |

All ATRIGS issued for machineries, equipment, apparatus or any mechanical contrivances used for the assembly/production of articles subject to excise tax shall bear the same product codes of the assembled/manufactured products.

Examples:

- a) For excise tax purposes

OIL – 2002 – 50 - 00000001

- b) For VAT-exempt purposes

FEEDS– 2002 – 50 – 00000001

- c) For Articles Subject to VAT ((Articles held to be "vatable" and do not fall under the other product codes)

VAT – 2001 – 41 – 00000001

13. The issuing RDO/ETDO shall maintain an ATRIG Registry Book and shall enter all ATRIGs that have been issued in a sequential manner according to the Control Number thereof. The Registry Book shall contain the following information:

- a. ATRIG Control Number
- b. Date of issue
- c. Name and address of importer/applicant
- d. Importer's TIN
- e. Name and address of Broker
- f. Broker's TIN
- g. Description of imported articles(s)
- h. Bill of Lading/Airway Bill Number



- i. Name of Carrier and Voyage Number
- j. Value of Importation (in US Dollars)

Likewise, an ATRIG control card for each/importer/applicant shall be prepared containing the following information:

- a. Name and address of importer/applicant;
- b. Importer's TIN;
- c. Name and address of broker
- d. Broker's TIN;
- e. ATRIG Control Number;
- f. Date of ATRIG;
- g. Letter of Credit (LC) Number, if applicable;
- h. Description of articles(s) imported:
- i. Airway bill/Bill of lading number;
- j. Name of carrier;
- k. Quantity;
- l. Value in US dollar;
- m. Date released;
- n. Amount of Taxes paid

14. A monthly summary report (Annex C), together with the triplicate copies of ATRIGs that have been issued, shall be transmitted on a regular basis to the Business Intelligence Division at the National Office for purposes of reconciliation and verification with their database, indicating the following information:

- a. Name and address of importer/applicant
- b. Importer's TIN
- c. Name and address of Broker
- d. Broker's TIN
- e. Permit to Import Number
- f. Date of Issuance of Permit to Import
- g. ATRIG Control Number
- h. Date of ATRIG
- i. Letter of Credit Number
- j. Import Entry Declaration Number
- k. Description of imported articles(s)
- l. Volume of Importation
- m. Value of Importation (in US Dollars)
- n. Bill of Lading/Airway Bill Number
- o. Name of Carrier/Voyage/Flight Number
- p. VAT Due, if applicable
- q. Excise Tax Due, if applicable

The Business Intelligence Division shall, after performing such reconciliation, transmit a monthly summary report on the results of its findings which should include among others, whether or not, each importation is covered with ATRIG and such other discrepancies to the concerned Revenue District Office, Excise Tax District Office, and/or Excise Taxpayers Data Reconciliation & Analysis Division in the National Office, as the case may be, where the importer is registered or required to be registered.

The summary report received by the RDO, ETDO or Excise Taxpayers Data Analysis & Reconciliation Division in the National Office, as the case may be, shall form part of respective database for purposes of audit and monitoring of the activities of the taxpayers under their jurisdiction.

15. In monitoring the stock balance of the ATRIG Form, a computer file shall be maintained by the Accountable Officer using any appropriate software program, in lieu of "Stock Cards", containing the following columnar headings described below:

DATE	RECEIVED			Requesting Office/Name of Acct. Officer	ISSUED			BALANCE		
	Qty	Serial Number			Qty	Serial Number		Qty	Serial Number	
		From	To			From	To		From	To

16. The provisions provided under of Revenue Memorandum Order No. 32-98, dated March 5, 1998 shall govern the handling, requisition, loss, damage, cancellation, disposal, inventory and reporting requirements of the said form.
17. ATRIGs that have been issued may be subject anytime to post audit or review by any Office authorized by the Commissioner or the Deputy Commissioner for Operations.

### III. PROCEDURES

#### A. REVENUE DISTRICT OFFICE (RDO) HAVING TERRITORIAL JURISDICTION OVER THE PORT OF ENTRY

##### RECEIVING OFFICER

1. Check whether or not the Application for ATRIG is properly filled up and attached with complete supporting documents. The attachments are complete if the following documents are present:
  - a. Commercial Invoice;
  - b. Consular Invoice;
  - c. Bill of Lading or Airway Bill, whichever is applicable;
  - d. Packing List;



