



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

MASTER COPY.

January 19, 2016

**CUSTOMS MEMORANDUM CIRCULAR**  
**NO. 7 - 2016**

**TO:** All Deputy Commissioners  
All Directors and Division Chiefs  
All District / Port Collectors  
and Others Concerned

**SUBJECT: BIR Revenue Memorandum Order (RMO) No. 1-2016 /  
Centralized Processing of Authority to Release Imported  
Goods (ATRIGs) for Excisable Products**

Attached is the letter dated 15 January 2016 of Hon. Kim S. Jacinto-Henares, Commissioner, Bureau of Internal Revenue (BIR), furnishing this Bureau with a copy of BIR RMO No. 1-2016 entitled: "Centralized Processing of Authority to Release Imported Goods (ATRIGs) for Excisable Products".

For your information and guidance.

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

**ALBERTO D. LINA**  
Commissioner





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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15 January 2016

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DATE: TIME 9:34  
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BUREAU OF CUSTOMS  
Office of the Commissioner  
Incoming Document No  
16-01652

**Mr. ALBERTO D. LINA**

Commissioner  
Bureau of Customs  
Manila

Dear **Commissioner Lina** :

In line with the implementation of centralized policy of processing and issuance of Authority to Release Imported Goods (ATRIGs) for purposes of ensuring that the importation of excisable products are fully accounted for to protect revenue collections of the government, this Bureau has issued Revenue Memorandum Order (RMO) No. 1-2016 dated January 6, 2016.

Relative thereto, please disseminate this Order as wide a publicity as possible to all concerned importers of excisable products.

Attached herewith is the pertinent copy of the above-mentioned revenue issuance for your reference purposes.

Very truly yours,

  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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

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January 6, 2016

REVENUE MEMORANDUM ORDER NO. 1-2016

**SUBJECT** : Centralized Processing of Authority to Release Imported Goods (ATRIGs) for Excisable Products

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

**I. OBJECTIVE**

This Order is issued to implement the centralized policy of processing and issuance of ATRIGs for purposes of ensuring that the importation of excisable products are fully accounted for with the end in view that revenue collections of the government are properly protected.

**II. POLICIES AND GUIDELINES**

All application for Authority to Release Imported Goods (ATRIGs) for excisable products shall be processed and issued centrally at the BIR National Office more particularly by the Excise LT Regulatory Division (ELTRD). ATRIGs issued by the Regional Offices and Excise Tax Areas (EXTAs) upon the effectivity of this Order shall be considered null and void.

All ATRIGs manually processed and issued by the Regional Offices for VAT exempt transactions shall be stamped with the phrase, "NOT VALID FOR ALL EXCISABLE PRODUCTS".

**III. REPEALING CLAUSE**

All revenue issuances inconsistent herewith are hereby repealed and amended accordingly.

**IV. PENALTY CLAUSE**

Strict compliance herewith is enjoined. Any violation of the provisions of this Order shall be subject to disciplinary action and shall be dealt with accordingly.

**V. EFFECTIVITY**

This Order shall take effect immediately.

**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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