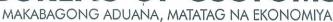


BUREAU OF CUSTOMS





31 March 2023

CUSTOMS MEMORANDUM CIRCULAR (CMC) NO. G5-2023

TO:

ALL DISTRICT/PORT COLLECTORS

ALL SUBPORT COLLECTORS ALL OTHERS CONCERNED

SUBJECT:

REVENUE MEMORANDUM CIRCULAR (RMC) NO. 31-2023 RE: "FURTHER CLARIFIES IMPORTED GOODS THAT WILL NO LONGER REQUIRE THE ISSUANCE OF "AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG)" BY THE BUREAU OF INTERNAL REVENUE PRIOR TO RELEASE BY THE BUREAU OF CUSTOMS"

Pursuant to the herein attached RMC No. 31-2003, all concerned are informed that to address the issues and facilitate the release of the imported ingredients in the production of fertilizers and finished feeds, ATRIG shall no longer be secured from the BIR. Relative thereto, the Certificate secured from the Bureau of Animal Industry (BAI) or from other concerned regulatory government agency, which is competent to certify that the ingredients being imported are "not fit for human consumption or the goods being imported cannot be used for the production of food for human consumption", shall be directly presented to the BOC to effect the release of the imported goods.

Lastly, it shall be the responsibility of the certifying government agencies to conduct their own validation of the declared goods to be released from the BOC and to submit to the BIR the list of importers that secured the said certification for tax audit purposes.

Attached is a copy of BIR RMC No. 31-2023 for ready reference.

For guidance.





REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

16 MAR 2023

Quezon City

REVENUE MEMORANDUM CIRCULAR NO. 31-2023

SUBJECT

Further Clarifies Imported Goods That Will No Longer Require The Issuance of "Authority to Release Imported Goods" By The

Bureau of Internal Revenue Prior to Release by the Bureau of

Customs

TO

All Revenue Officers, Employees and Others Concerned

Pursuant to Revenue Memorandum Circular (RMC) No. 112-2021, the release of goods covered by the Value Added Tax (VAT) exemption under Section 109(1)(B) of the National Internal Revenue Code of 1997, as amended, shall require an "Authority to Release Imported Goods (ATRIG)" before the Bureau of Customs will release the imported goods without the payment of VAT. In the issuance of the ATRIG, concerned BIR offices require from the importer the submission of certification from the Bureau of Animal Industry (BAI) that the ingredient imported is unfit for human consumption or the goods being imported cannot be used for the production of food for human consumption.

There are clamors, however, from importers that with the required ATRIG, the release of these imported goods necessary for the manufacture of fertilizers and finished feeds incur delays and losses on their part. To address these issues and facilitate the release of the imported ingredients in the production of fertilizers and finished feeds, this Circular is issued to inform the public that ATRIG shall no longer be secured from the BIR. The certificate secured from BAI or from other concerned regulatory government agency, which is competent to certify that the ingredients being imported are "not fit for human consumption or the goods being imported cannot be used for the production of food for human consumption", shall be directly presented to the BOC to effect the release of the imported goods. It shall be the responsibility of the certifying government agencies to conduct their own validation of the declared goods to be released from the BOC and to submit to the BIR the list of importers that secured the said certification for tax audit purposes.

All are enjoined to give this Circular a wide publicity as possible.

ROMBO D. LUMAGU, JR.
Commissioner of Internal Revenue
004970

REPUBLIC OF THE PHILIPPINES BUREAU OF CUSTOMS

OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

DATE & TIME: 1:37 03/27/23

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
G.25 A.M.
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