



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

21 June 2023 **MASTER COPY**  
hmb

**CUSTOMS MEMORANDUM CIRCULAR**  
No. 99-2023

**TO: ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED**

**SUBJECT: REVENUE MEMORANDUM CIRCULAR NO. 68-2023 FURTHER  
CLARIFYING THE 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**

Pursuant to the herein attached Revenue Memorandum Circular (RMC) No. 68-2023 dated 13 June 2023 and consistent with Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018," all concerned are informed that the **Authority to Release Imported Goods (ATRIG)** from the Bureau of Internal Revenue (BIR) is **no longer required** for the release of imported **feeds, feed ingredients, and fertilizer**.

Thus, certificates secured from the Bureau of Animal Industry, Fertilizer and Pesticides Authority, and all other concerned regulatory government agencies, which are competent to certify that the goods being imported are feeds, feed ingredients, and fertilizer, shall be presented directly to the Bureau of Customs (BOC) to effect the release thereof.

Further, 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 RMC No. 68-2023, for reference.

For guidance.

**BIENVENIDO Y. RUBIO**  
Commissioner

**JUN 22 2023**





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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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June 13, 2023

**HON. BIENVENIDO Y. RUBIO**  
Commissioner of Customs  
G/F OCom Building, 16<sup>th</sup> Street  
South Harbor, Port Area, Manila

**Dear Hon. Rubio:**

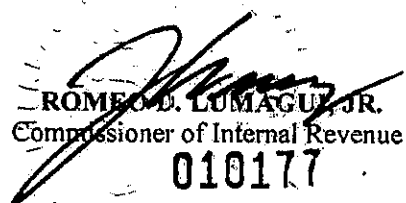
This is to endorse the herein attached copy of Revenue Memorandum Circular (RMC) No. 68-2023 dated June 13, 2023, which specifies the imported goods that will no longer require the issuance of the "Authority to Release Imported Goods (ATRIG)" by this Bureau prior to its release by the Bureau of Customs (BOC).

The aforementioned issuance clarifies that importers of goods particularly feed, feed ingredients and fertilizers shall no longer be required to secure from the BIR the ATRIG, prior to the release of the importation from the BOC. In particular, only the certificate issued by the Bureau of Animal Industry, Fertilizer and Pesticides Authority or from other concerned regulatory government agency shall be presented to BOC to effect the release of the imported goods.

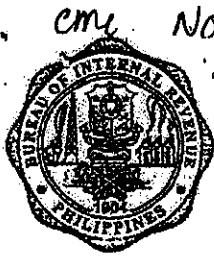
This is undertaken to further carry out the purpose of Republic Act (R.A.) No. 11032, otherwise known as the "Ease of Doing Business Act of 2018", in relation with RMC No. 112-2021 and Revenue Memorandum Order No. 20-2022, and to address issues on the ATRIG.

For your information and guidance.

Very truly yours,

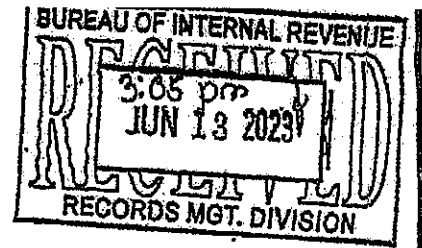
  
ROMEO D. LUMAGU, JR.  
Commissioner of Internal Revenue

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cm No. 99-2023

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



June 13, 2023

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REVENUE MEMORANDUM CIRCULAR NO. 68-2023

**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 the Release by the Bureau of Customs.

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

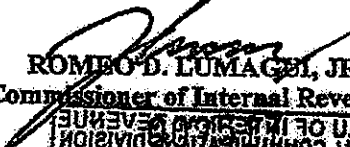
This Circular is being issued to expand the coverage of non-issuance of "Authority to Release Imported Goods (ATRIG)" to importers of goods covered by VAT exemption under Section 109(1)(B) of the National Internal Revenue Code of 1997, as amended, prior to the release of such imported goods by the Bureau of Customs (BOC).

Revenue Memorandum Circular No. 112-2021, requires that an ATRIG shall be secured from the BIR for *feed, feed ingredients and fertilizers* before the release of these imported goods by the BOC, 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.

Due to the clamors from the importers that the required ATRIG for the release of these imported goods particularly *feed, feed ingredients and fertilizers* causes delays and losses on their part, and to be consistent with the mandate under Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", this Circular is issued to inform the public that ATRIG for *feed, feed ingredients and fertilizers* shall no longer be secured from the BIR.

Thus, the certificate secured from Bureau of Animal Industry (BAI), Fertilizer and Pesticides Authority (FPA) or other concerned regulatory government agency, which is competent to certify that the goods being imported are *feed, feed ingredients and fertilizers* 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.

  
ROMEO D. LUMAGBI, JR.  
Commissioner of Internal Revenue  
