



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 187-2023

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Junji

MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
ALL OTHERS CONCERNED



BOC-01-07952

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOCG

SUBJECT : TEMPORARY PROCEDURE CODE FOR SHIPMENTS OF
FEEDS, FEED INGREDIENTS AND FERTILIZERS

DATE : 23 June 2023

This has reference to CMC 99 – 2023 clarifying that the Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue shall no longer be required for the release of imported feeds, feed ingredients and fertilizers. Certificates secured from Bureau of Animal Industry, Fertilizer and Pesticides Authority and all other concerned regulatory agencies, which certifies that the goods being imported are feeds, feed ingredients and fertilizers, shall be presented in order to effect the release thereof.

Pending the creation of a permanent procedure code, you are hereby directed to use the interim procedure code, **0N3 – Section 109 (B) of NIRC – Seeds, Seedling, VAT Exempt**, for the assessment of VAT exempt shipments of imported feeds, feed ingredients and fertilizers.

For immediate compliance.