



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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06 July 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 115-2023

**To: ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT/ PORT COLLECTORS
ALL OTHERS CONCERNED**

**SUBJECT: FORMAT FOR THE VALUE ADDED TAX (VAT) CERTIFICATE OF
EXEMPTION FOR IMPORTED ANIMAL FEEDS**

This refers to the attached letter dated 13 June 2023 from Paul Limson, DVM, Director, Bureau of Animal Industry (BAI), the Department of Agriculture (DA) providing for the valid format for the certification necessary for VAT exemption of imported animal feeds effective 29 May 2023.

Anent thereto, stipulations such as "Unfit for Human Consumption", among others are also stated therein relevant to Bureau of Internal Revenue (BIR) Revenue Memorandum Circular (RMC) No. 31-2023.

Attached is a copy of the said certification template for ready reference.

For information.

BIENVENIDO Y. RUBIO
Commissioner



JUL 18 2023

CMC No. 115-2023



BOC-09-41533

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Republic of the Philippines
Department of Agriculture
BUREAU OF ANIMAL INDUSTRY
5 Visayas Avenue, Barangay Vasra, Quezon City 1128

☎ (+632)8528-2240 ✉ director@haf.gov.ph 🌐 www.bal.gov.ph 📱 @bal.gov.ph



13 June 2023

BIENVENIDO Y. RUBIO
Commissioner
Bureau of Customs
Port of Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #3721

BY: *Anna G. Os*

DATE & TIME: 06-22-23

Dear Commissioner Rubio,

The DA Trade System has automated effective May 29, 2023 the valid format for the certification necessary for Value Added Tax (VAT) exemption for imported animal feeds.

Stated therein are the stipulations such as "Unfit for Human Consumption", amongst others relevant to the recently issued Revenue Memorandum Circular no. 31-2023 "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".

In connection to this, attached is a template of the said certification for the kind reference of the customs officer and for cargo clearance purposes at the port of entry.

Paul Limson
PAUL LIMSON, DVM
Director

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

JUN 21 2023

BY: *A. LIMSON* TIME: 11:36



"Our organization is certified according to ISO 9001"

Masaganang Agrikultura, Maunlad na Ekonomiya

21 JUN 2023

0170616-27

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Annex 2. CERTIFICATION OF PRODUCTS STRICTLY INTENDED FOR ANIMAL USE



Department of Agriculture
BUREAU OF ANIMAL INDUSTRY
Diliman, Quezon City
TIN No.: 30000746316

CIP No. _____

Date: _____

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that _____ with Tax Identification Number _____
and business address located at _____ together with email address _____
is duly registered with this Office as Feed Importer with BAI LTO Registration No. _____
and that the commodity covered by this shipment as per Sanitary Phytosanitary Import Clearance (SPS IC)
No. _____ used on _____ consisting of:

PRODUCT DESCRIPTION	QUANTITY

Is an animal feed item covered under Republic Act 1556 otherwise known as the "Livestock and Poultry Feeds Act", thus, is strictly intended for animal use only and therefore unfit, or cannot be used for the production of any edible products for human consumption.

This Certification is issued on _____ upon the request of _____
and is valid for this particular importation only, without prejudice, however to the conduct of post audit by the Bureau of Internal Revenue (BIR) that the aforementioned product is an animal feed ingredient used in the manufacture of finished feeds and feed products.

[Signature]
Dr. Arlene V. Vytacio, DVM
Assistant Director

Note: This Certificate is system-generated and serves the intent and purpose indicated herein.
Inspection Fee due for Feed Supplements (Amino Acids) Exempted. For manufacturing purposes. Tolerance of +/- 10%.



Animal Feeds Veterinary Drug Biologics Control Division & Telephone Number (832) 8528-2240
Local 11500-11504; Email Address: afvdbcd@bal.gov.ph

CMC No. 115-2023



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

MASTER COPY

16 MAR 2023

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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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:25 AM
MAR 15 2023
ADMIN-1
RECEIVED