



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 221-2023

800-07-02049

MEMORANDUM

MASTER COPY
lumb

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
ALL OTHERS CONCERN

FROM : ATTY. VENER S. BAQUIRAN, *dy.*
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : PROCEDURE CODE FOR VALUE ADDED TAX (VAT) EXEMPT
SHIPMENTS OF IMPORTED FEEDS, FEED INGREDIENTS
AND FERTILIZERS

DATE : 04 AUGUST 2023

In relation to Customs Memorandum Circular (CMC) No. 99-2023¹, please be informed that the procedure code in the e2m system, "0N9 – Section 109 (1)(B) of NIRC – Feeds, Feed Ingredients and Fertilizer, VAT Exempt" shall be used for VAT Exempt shipments of imported feeds, feed ingredients and fertilizers.

For information and appropriate action.

¹CMC No. 99-2023 with 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."