REVENUE MEMORANDUM ORDER NO. 16-2017 issued on July 21, 2017 amends certain provisions of Revenue Memorandum Order (RMO) No. 5-2004 particularly on the application, processing and issuance of Authority to Release Imported Goods (ATRIG) on importation of wheat by millers and traders relative to the advance payment of Value-Added Tax (VAT) on the sale of flour.

For importation of wheat by millers and traders, the application for ATRIG shall be filed with the following offices:

a. Excise LT Regulatory Division (ELTRD) for all Large Taxpayers registered with the Large Taxpayers Service
b. Revenue District Offices having jurisdiction over the port of entry for all other taxpayers

The particular procedures and guidelines in the processing and issuance of ATRIG for Excise Tax and VAT, as provided for under RMO Nos. 35-2002, 14-2014 and 1-2016, shall be applied in the processing of ATRIG covering the importation of wheat subject to advance VAT payment under the provisions of Revenue Regulations No. 29-2003.

All references to LTAD II and LTDO, as used in RMO No. 5-2004, are amended to refer to ELTRD and Large Taxpayers Division Cebu/Davao, respectively.