REVENUE MEMORANDUM ORDER NO. 35-2002 issued on December 11, 2002

prescribes the guidelines and procedures in the processing and issuance of Authority to Release Imported Goods (ATRIG) for Excise and Value-Added Tax (VAT) purposes.

An application for ATRIG for VAT purposes shall be filed in duplicate with the Revenue District Office (RDO) having jurisdiction over the port of entry. For Excise Tax purposes, however, the application for ATRIG shall be filed with the Excise Tax District Office (ETDO) where the taxpayer-importer is registered or required to be registered.

Each importation shall be covered by a separate application for ATRIG. In cases where the importation involves articles of the same kind but are covered by two or more Bills of Lading issued to the same importer under the same vessel, the consolidated application may be accepted and processed.

No application shall be accepted if the importer-applicant and/or broker-representative is/are not duly registered taxpayer(s) with the BIR. In cases where the intended importation consists of excisable articles, raw materials, machineries, equipment, apparatus or any mechanical contrivances especially used for the production of excisable articles, the application for ATRIG shall likewise not be accepted if the importer-applicant does not have a separate Permit to Operate as an Importer for Excise Tax purposes.

BIR Form No. 1918 shall be used whether for excise or VAT purposes and shall be approved and issued by the Revenue District Officer of the RDO/ETDO authorized to process and approve the ATRIG. For this purpose, upon initial receipt of the new sets of this form, reproductions and/or issuances of pro-forma ATRIGs shall thereafter be strictly prohibited.

For Excise Tax purposes, the ATRIG shall be issued for all importation of articles subject to Excise Tax (whether exempt or taxable), including the raw materials in the production thereof, as well as the machineries, equipment, apparatus or any mechanical contrivances especially used for its assembly/production.

For VAT purposes, the ATRIG shall be issued on all importation of article exempt from VAT, except on those articles specifically identified and enumerated in the Circular issued jointly by the Bureau of Internal Revenue and the Bureau of Customs.

The ATRIG shall be processed, approved and issued within one (1) day from the time of the actual receipt of the application, in cases where the application for ATRIG is supported by complete documents and there is no legal/factual issue on the taxability of the imported article.

All requests for the issuance of BIR strip stamps or labels for alcohol or tobacco products, whichever is applicable, shall be processed only after the submission by the taxpayer-importer of proofs of excise tax payment on the imported excisable articles covered by the application for ATRIG.

In cases where the articles covered by the application for ATRIG have already been released from customs’ custody prior to the issuance thereof, no ATRIG shall be allowed to be issued just to complete the documentation of the importation for BOC purposes.

ATRIGs that have been issued may be subject anytime to post audit or review by any office authorized by the Commissioner or the Deputy Commissioner for Operations.