UNIFORM PROCEDURES AND DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF ALL ARTICLES SUBJECT TO EXCISE TAX AS WELL AS THE RAW MATERIALS AND APPARATUS OR MECHANICAL CONTRIVANCES S...

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I. Objectives

This order is issued to prescribed a uniform procedure and documentary requirements in the importation of all articles subject to excise tax as well as the raw materials and apparatus or mechanical contrivances specially used for the manufacture thereof.

II. Guidelines And Procedures

1. Prior to importations, every taxpayer who are engaged or intending to engage in the importation of excisable articles, its raw materials and apparatus or mechanical contrivances specially used for its manufacture must be registered as an importer of articles subject to excise tax in the Revenue District Office (RDO) having jurisdiction over his head office or principal place of business. As a condition for the issuance of the Permit/Certificate as an Importer of Articles Subject to Excise Tax, the taxpayer-importer must post a surety bond in the amount of One Hundred Thousand Pesos (P100,000.00); provided, that if after six (6) months of operation, such amount is less than the amount of excise tax paid during the period, the amount of the bond shall be adjusted to twice the tax actually paid for said period. For the succeeding years of operation, the amount of the surety bond shall be based on the actual total excise tax paid during the year immediately preceding the year of operation.

2. For every intended impression, a duly notarized application for a permit to import shall be filed in accordance with the following conditions:

a) If the head office or principal place of business of the taxpayer is located within Revenue Region Nos. 4, 5, 6, 7, 8, and 9, the application shall be filed with the Excise Tax Service, Attention: The Chief, Regulatory Operations Monitoring Division (ROMD), Rm. 203, National Office Bldg., Diliman, Quezon City; and

b) For taxpayers whose head office or principal place of business is located within revenue regions other than those stated above, the application shall be filed with their respective Revenue District Offices in accordance with the provisions of Revenue Administrative Order No. 10-95.

Said application must state, among others, the following information:

(a) Name and address of suppliers/consignors;

(b) Volume of importation, classified as to;

(1) impression intended for sale to the general public,
(2) importation intended for sale to tax and duty free outlets;
(3) importation intended for use as raw materials in manufacture of articles subject to excise tax;
(4) others (please specify):

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(c) Name of brand(s);

(d) Suggested retail price;

(e) Pro Forma Invoice; and

(f) Letter of Credit.

3. For importation of cigarettes and alcohol products, the importer shall require the supplier/manufacturer to print in every carton/case/box, in bold letters, the following words/phrases:

(a) For impression intended for sale to the public:

"For Export to the Philippines; Tax and Duty Paid"

(b) For impression intended for sale to duty free shops:

"For Export to the Philippines; Tax and Duty Free"

"Not For Resale Outside of Free Port Zone"

4. Pursuant to Sec. 164 of NIRC of 1997 for importation of any apparatus or mechanical contrivances specially used for the manufacture of articles subject to excise tax, the importer shall state in the application the nature and capacity of the same, the time when it is to be removed, and the place for which it is destined, as well as the name of the person by whom it is to be used. For importation of cigarette paper in bobbins or rolls, cigarette tipping paper or cigarette filter tips, he shall state the name and address of the prospective buyer.

5. For importation of distilled spirits and wines, he shall request from the Asst. Commissioner, Excise Tax Service, Attention: The Chief, ROMD or concerned RDO or the issuance of an Authority to Purchase Auxiliary and Regular Labels which shall be the basis for purchasing said labels in the Accountable Forms Division at the BIR National Office. The taxpayer-importer shall then send the labels to the consignor to be required that the auxiliary labels be permanently affixed across the top of the cap of each bottle and that the regular labels be permanently affixed on the opening of the carton/box/case.

For the importation of cigars and cigarettes, follow the foregoing procedures for the purchase of internal revenue strip stamps and require the consignor that they be permanently affixed on each and every pack of cigars or cigarettes;

6. The Application for Permit to Import must be accompanied by a sworn statement/declaration on importations, stating among others the actual cost per unit/carton/box/bottle of products, the expenses incident to the importation to be incurred up to its release from customs custody, the corresponding suggested net retail price per unit, the intended sales retail outlets and the finished products intended to be produced out of the imported raw materials.

7. Upon arrival of the goods in Custom's custody, the importer-taxpayer shall file a duly notarized application for Authority to Release Imported Goods (ATRIG) in accordance with the following conditions:

a) For ports of entry of imported goods located within Revenue Region Nos. 4, 5, 6, 7, 8, and 9, the application shall be filed with the Asst. Commissioner, Excise Tax Service, Attention; The Chief, Regulatory Operations Monitoring Division (ROMD), Rm. 203, National Office Bldg., Quezon City; and

b) For ports of entry of imported goods located within revenue regions other than those stated above, the application shall be filed with the respective Revenue District Office in accordance with the provisions of RAO No. 10-95.

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The application for ATRIG shall be accompanied by the following documents:

(a) Approved permit to Import;

(b) Commercial Invoice, Bill of Lading, Packing List and other importations documents, where applicable; and

(c) Import Entry and Internal Revenue Declarations.

In the event that the taxability of imported article(s) cannot be determined, a sample thereof shall be submitted for laboratory analysis in the BIR Laboratory, Tax Fraud Division of the National Office.

8. Upon issuance of the ATRIG, the Chief of ROMD or the RDO concerned shall assign Revenue Officer(s) to supervise the release of imported goods from Custom's custody and shall submit a report thereafter the Permit to Import and Authority to Release Imported Goods (ATRIG) for article not subject to excise tax shall be stamped "EXCISE TAX EXEMPT."

III. Repealing Clause

This Order supersedes all other existing issuance or portions thereof inconsistent with this order.

IV. Effectivity

This Order shall take immediately.

Adopted: 06 July 1999

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue

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