NATIONAL ADMINISTRATIVE REGISTER · OCTOBER 30, 1998

RELEASE OF MOTOR VEHICLES

BOC MEMORANDUM CIRCULAR NO. 364-98, October 30, 1998

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Attached is the Memorandum dated October 1, 1998 of BIR Commissioner Beethoven L. Rualo informing that the Authority to Release Imported Goods (ATRIG) for ALL motor vehicles issued or dated prior to 26 August 1998 and which are still in the custody of this Bureau have been REVOKED for non-compliance with Revenue Regulations 14-97. Accordingly, the said motor vehicles shall not be released without payment of the corresponding ad valorem taxes due thereon, and only after clearance by the BIR Deputy Commissioner for Operations, pursuant to Memorandum dated 26 August 1998.

For your information and guidance.

Adopted: 30 Oct. 1998

(SGD.) JULITA S. MANAHAN
Deputy Commissioner
Internal Administration Group

"Attachment"

Authority to Release Imported Goods (ATRIG)

Pursuant to the memorandum of the Commissioner of Internal Revenue dated August 26, 1998, this Office has jurisdiction over ATRIGs for motor vehicles, including parts and accessories related thereto, and VAT exempt transactions under Section 109 of the NIRC, as amended. In relation thereto, a monthly report, together with the copy of the ATRIGs issued, shall be submitted to this Office on or before the 4th day of the succeeding month.

ATRIGs for excisable products shall as usual be processed, approved and issued by the Revenue District Officer having jurisdiction over the taxable transaction.

Strict compliance is enjoined.

Adopted: 28 Sept. 1998

(SGD.) ROMEO S. PANGANIBAN
Deputy Commissioner
Operations Group

Authority to Release Imported Goods (ATRIG) on VAT-exempt Importations

You are hereby directed to temporarily desist from issuing Authorities to Release Imported Goods (ATRIGs) on VAT-exempt importations. All issuances of ATRIGs on VAT-exempt importations shall be secured from the Office of the Deputy Commissioner for Operations pending the issuance of new procedures on ATRIG.

Adopted: 26 Aug. 1998

(SGD.) BEETHOVEN L. RUALO

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Commissioner of Internal Revenue

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