

IMPORTED ARTICLES EXEMPT FROM AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) FROM THE BIR

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For the information and guidance for all concerned, the Bureau of Internal Revenue and the Bureau of Customs entered into a MEMORANDUM OF AGREEMENT (MOA) on October 9, 2002, copy of which is hereto attached as Annex "A", to provide a mechanism for the gradual phase-out of the issuance of Authority to Release Imported Goods (ATRIG) by the Bureau of Internal Revenue.

Conformably with the MOA, the Commissioner of Internal Revenue and the Commissioner of Customs signed on October 9, 2002 issued on September 11, 2002, BIR-BOC JOINT MEMORANDUM CIRCULAR No. 1-2002, copy of which is attached as Annex "B" and likewise deemed an integral part of this Circular, containing a list of imported articles that are exempt from the imposition of value-added tax under Section 109 of the Tax Code of 1997 and ATRIG shall no longer be issued by the BIR prior to the release of the articles from the BOC.

All Customs officials and employees are advised to give this circular as wide a publicity as possible.

Strict compliance is enjoined.

Adopted: 21 October 2002

(SGD.) EMMA M. ROSQUETA
Deputy Commissioner
Internal Administration Group

Annex "A"

Memorandum of Agreement Between the Bureau of Internal Revenue And the Bureau of Customs

Know All Men By These Presents:

This Memorandum of Agreement, entered into this 9th day of October, 2002, by and between:

The BUREAU OF INTERNAL REVENUE, a government bureau organized and existing under Republic Act No. 1189, as amended, with offices at the Bureau of Internal Revenue Building, BIR Road, Diliman, Quezon City, represented herein by its Commissioner, GUILLERMO L. PARAYNO, JR., and hereinafter referred to as BIR;

and

The BUREAU OF CUSTOMS, also a government bureau organized and existing under Republic Act No. 1937, as amended, with offices at the Bureau of Customs Building, South Harbor, Port Area, Manila, represented herein by its Commissioner, ANTONIO M. BERNARDO, and hereinafter referred to as BOC.

WITNESSETH

WHEREAS, the BIR and the BOC are government instrumentalities under the administrative supervision and control of the Department of Finance;

WHEREAS, Sections 107 and 131 of the Tax Code of 1997 prescribe the imposition of value-added tax and excise tax, respectively, on importation of certain goods or articles;

WHEREAS, under Section 12(a) of the Tax Code of 1997, the Commissioner of Customs and his subordinates have been constituted as agents of the Commissioner of Internal Revenue with respect to the collection of national internal revenue taxes on imported goods;

WHEREAS, in the discharge of their respective functions, the BIR and BOC have instituted systems and procedures to ensure collection of the correct taxes and duties on imported articles;

WHEREAS, for the effective implementation of their common mandates to provide efficient and timely delivery of service to the taxpaying public, there is a need to streamline processes and procedures relative to the release of imported goods from customs custody;

WHEREAS, to improve the level of monitoring and control over the business activities of the importers, including the BIR disposition of imported articles, there is a need to strengthen the field of collaboration between the BIR and the BOC;

WHEREAS, under existing procedures, the BIR issues AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) on the following imported articles prior to release from customs custody:

1. Articles subject to excise tax;
2. Raw materials, machineries and mechanical contrivances specially used in the manufacture of articles subject to excise tax; and
3. Articles exempt from the value-added tax.

WHEREAS, the BIR and the BOC have an existing Memorandum of Agreement on Electronic Information Interchange which was entered into on April 24, 1999.

NOW, THEREFORE, for and in consideration of the foregoing premises, the herein Parties, through their respective representatives, do hereby agree to undertake the following:

1. Provide a mechanism for the gradual phase-out of the issuance of ATRIG by the BIR as follows:

Phase 1 Issuance of Joint Memorandum Circular enumerating the imported articles that are clearly exempted from the imposition of the value-added tax, the release of which from BOC's custody shall not require prior issuance of ATRIG

Phase 2 Issuance of amendatory Circular expanding the coverage of VAT-exempt imported articles that should not be covered by ATRIG after resolution of certain legal and procedural issues

Phase 3 Issuance of amendatory Circular on ATRIG-free importation to cover articles subject to excise tax, as well as raw materials, machineries and mechanical contrivances specially used in the manufacture thereof effective at the time when the direct on-line access facility of the BOC database shall be available to the BIR

2. Promulgate and disseminate rules and regulations that will clearly delineate responsibilities between the BIR and the BOC in the implementation of this Memorandum of Agreement.

3. Resolve promptly any operational, technical and/or legal issues involving taxation of imported articles before and after their release from customs custody.
4. Establish appropriate mutual information exchange and feedback mechanism, subject to the limitation on unlawful divulgence of information under Section 270 of the Tax Code of 1997 and Customs Administrative Order No. 5-2001.
5. Create an Inter-Agency Committee that shall oversee and monitor the proper implementation of this Memorandum of Agreement and shall convene immediately from the signing of this Agreement to prepare the necessary implementing rules and regulations.
6. Upon mutual agreement, issue supplemental provisions and/or amendments to extant provisions herein, as may be necessary from time to time.

This Agreement shall take effect on _____ and shall remain in force until otherwise modified or rescinded, mutually agreed, approved and duly signed by the concerned parties.

IN WITNESS WHEREOF, the Parties have signed this Agreement this 9th day of October, 2002 at Manila.

BUREAU OF INTERNAL REVENUE

BUREAU OF CUSTOMS

By:

By:

(SGD.) GUILLERMO L. PARAYNO, JR.

(SGD.) ANTONIO M. BERNARDO

Commissioner

Commissioner

SIGNED IN THE PRESENCE OF:

(SGD.) LILIAN B. HEFTI

(SGD.) GEORGE M. JEREOS

Deputy Commissioner, Operations Group

Bureau of Internal Revenue

Deputy Commissioner for Assessment & Operations Coordinating Group

Bureau of Customs

ACKNOWLEDGMENT

Republic of the Philippines)

City of _____)

BEFORE ME, a Notary Public for and in MANILA on this 22nd day of October, 2002, personally appeared the following:

NAME

COMMUNITY TAX CERTIFICATE NO.

PLACE AND DATE OF ISSUE

GUILLERMO L. PARAYNO, JR.,

02323435

Parañaque City / April 29, 2002

ANTONIO M. BERNARDO

11947810

Makati City / March 11, 2002

known to me and to me known to be the same persons who executed the foregoing Memorandum of Agreement, which consists of four (4) pages, including this page, and they acknowledged the same is their free and voluntary act and deed of the entities herein respectively represented.

IN TESTIMONY WHEREOF, I have hereunder set my hand and affixed my notarial seal at the place and on the date just above written.

(SGD.) EDUARDO A. SALINAS

NOTARY PUBLIC**UNTIL DEC. 31, 2003****PTR 0969128 MANILA 1-7-02****TIN. 157-756-643**

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ANNEX "B"**BIR-BOC JOINT MEMORANDUM CIRCULAR NO. 1-2002**

List of Imported Articles that No Longer Require the Issuance of Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue Prior to Release from the Custody of the Bureau of Customs

For the information and guidance of all concerned, provided below is a list of imported articles that are clearly exempt from the imposition of value-added tax under Section 109 of the Tax Code of 1997. As such, the prescribed Authority to Release Imported Goods (ATRIG) shall no longer be issued by the Bureau of Internal Revenue (BIR) prior to the release of these articles from the Bureau of Customs (BOC).

A. LIVE ANIMALS, AND UNPROCESSED MEAT CARCASS/ES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK FIGHTING, AND PETS

1. Asses
13. Hinnies
2. Buffalo
14. Horses
3. Chicken/Chicks
15. Lambs
4. Cows
16. Mules
5. Deer
17. Offal (including tripe, gut & stomach)
6. Donkeys
18. Oxen

7. Ducks

19. Pigeons

8. Fats (beef, pork & poultry)

20. Pigs

9. Geese

21. Rabbits

10. Goats

22. Swine

11. Guinea fowls

23. Sheep

12. Hares

24. Turkeys

B. LIVE MARINE FOOD PRODUCTS OR UNPROCESSED MEAT/PARTS THEREOF (Whether, fresh, chilled or frozen, dried, salted, shelled or filleted), EXCEPT ORNAMENTAL AND AQUARIUM FISHES

1. Albacore or long finned tunas

21. Milkfish fry

2. Anchovies

22. Mollusks

3. Aquatic invertebrates other than crustaceans and mollusks

23. Mussels

4. Carp

24. Octopus

5. Catfish

25. Oysters

6. Clams

26. Pitchards

7. Coalfish

27. Plaice

8. Cod

28. Rock lobster and other sea crawfish

9. Cuttlefish

29. Salmon
10. Crabs
30. Sardines
11. Dogfish and other sharks
31. Scallops
12. Eels
32. Shrimps and prawns
13. Flat fish
33. Skip jack
14. Haddock
34. Snails, and other sea snails
15. Hake/Sea Bass
35. Sole
16. Halibut
36. Sprars
17. Herrings
37. Squid
18. Lapu-lapu fry
38. Trout
19. Lobsters
39. Tunas (including yellow fin tuna)
20. Mackerel

C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split)

1. Agaric
21. Edible roots & tubers
41. Pumpkin/Squash
2. Alfalfa
22. Eggplants
42. Radishes

3. Artichokes
23. Garlic
43. Rhubarb
4. Asparagus
24. Gherkins
44. Rosemary leaves
5. Aubergine
25. Guar seed
45. Sage leaves
6. Bamboo shoots
26. Gumbo
46. Salad beetroot
7. Beans
27. Kohlrabi
47. Salsify
8. Brussels sprouts
28. Kale and similar edible brassicas
48. Savory leaves
9. Cabbage
29. Leeks
49. Shallots
10. Capers
30. Lettuce
50. Spinach
11. Capsicum
31. Marjoram
51. Sweet corn
12. Carrots
32. Mushrooms
52. Tarragon leaves
13. Cauliflower

- 33. Olives
- 53. Tomatoes
- 14. Celery
- 34. Onions
- 54. Truffles
- 15. Celeriac
- 35. Oregano leaves
- 55. Turnips
- 16. Chard
- 36. Parsnip
- 56. Water chestnuts
- 17. Chervil
- 37. Parsley
- 57. Watercress
- 18. Chicory
- 38. Peas
- 58. Witloof chicory
- 19. Cucumber
- 39. Pimenta

- 20. Dill
- 40. Potatoes

D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED

- 1. Almonds
- 26. Dates
- 51. Nutmeg
- 2. Anise
- 27. Dill seed
- 52. Oranges

- 3. Apples
- 28. Fennels
- 53. Papayas or papaws
- 4. Apricot
- 29. Figs
- 54. Pears
- 5. Avocados
- 30. Ginger
- 55. Peaches (including nectarines)
- 6. Badian
- 31. Gooseberries
- 56. Peanut
- 7. Banana
- 32. Grapes
- 57. Pecans
- 8. Basil leaves
- 33. Grapefruit
- 58. Pepper
- 9. Bay leaf
- 34. Green tea
- 59. Peyin beans
- 10. Black berries
- 35. Guavas
- 60. Persimmons
- 11. Black tea
- 36. Hazelnuts or filberts
- 61. Pineapples
- 12. Brazil nuts
- 37. Juniper berries
- 62. Pistachios
- 13. Caraway

- 38. Laurels leaves
- 63. Plums
- 14. Cardamoms
- 39. Lemons & Limes
- 64. Quinces
- 15. Cashew nuts
- 40. Loganberries
- 65. Rambutans
- 16. Cherry
- 41. Longans
- 66. Raspberries
- 17. Chestnuts
- 42. Lychees
- 67. Saffron
- 18. Cinnamon
- 43. Mace
- 68. Sloes
- 19. Citrus fruit
- 44. Macadamias nuts
- 69. Strawberries
- 20. Cloves
- 45. Mandarins
- 70. Tea (Not in tea bags; not fermented)
- 21. Cocoa beans
- 46. Mangoes
- 71. Turmeric(Curcuma)
- 22. Coffee beans (not decaffeinated)
- 47. Mangoesteens
- 72. Thyme
- 23. Coriander
- 48. Mate

- 73. Walnuts
- 24. Cumin
- 49. Melons (including watermelons)

- 25. Currants
- 50. Mulberries

E. UNPROCESSED CEREALS

- 1. Barley
- 6. Oats (cereal grass)
- 2. Buckwheat
- 7. Rice (whether husked, semi- milled or wholly milled rice[polished or glazed])
- 3. Grain sorghum
- 8. Rye
- 4. Maize, Corn, Popcorn(unpopped)
- 9. Spelt
- 5. Meslin
- 10. Wheat

F. UNPROCESSED SEEDS, MISCELLANEOUS GRAINS, MEDICINAL HERBS AND PLANTS

- 1. Annatto seeds
- 26. Liquorice roots
- 2. Asparagus seeds
- 27. Locust beans
- 3. Bamboo beans
- 28. Lucerne (Alfalfa) seeds
- 4. Beet seeds
- 29. Melon seeds
- 5. Broad beans
- 30. Mung beans
- 6. Cantaloupe seeds

- 31. Mustard seeds
- 7. Castor oil seeds
- 32. Palm nuts
- 8. Chicory roots
- 33. Poppy seeds
- 9. Clover seeds
- 34. Potato seeds
- 10. Coriander seeds
- 35. Rape of colza seeds
- 11. Corn seeds
- 36. Red beans
- 12. Cotton seeds
- 37. Safflower seeds
- 13. Cumin seeds
- 38. Seaweeds
- 14. Fennel seeds
- 39. Seeds of forage plants
- 15. Fescue seeds
- 40. Sesamum seeds
- 16. Fruit stones
- 41. Shea nuts (karite nuts)
- 17. Ginseng roots
- 42. Soya beans
- 18. Ground-nuts(shelled whether or not broken)
- 43. Sugar seeds
- 19. Hop cones
- 44. Sunflower seeds
- 20. Horse beans
- 45. Timothy grass seeds
- 21. Kentucky blue grass
- 46. Vanilla

- 22. Kidney beans
- 47. Vegetable seeds(others)
- 23. Kernels
- 48. Watermelon seeds
- 24. Lentils
- 49. White pea beans
- 25. Linseed

It shall be understood that the above articles are considered unprocessed or in their original state even if they have undergone the simple process of preparation or preservation for the market, such as freezing, drying, salting, broiling, roasting, smoking or stripping. Furthermore, the above imported articles shall only be released by the Bureau of Customs if the same are accompanied by the following documents:

PRODUCT GROUP

NAME OF DOCUMENT

A. ANIMALS, AND MEAT CARCASS/ES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK FIGHTING, AND PETS

- a. Health Certificate from the Country of Origin
- b. Veterinary Quarantine Clearance (VQC) from the Bureau of Animal Industry(BAI)
- c. Import permit from BAI

B. LIVE MARINE FOOD PRODUCTS OR MEAT/PARTS THEREOF (Whether fresh, chilled or frozen, dried, salted or shelled or filleted), EXCEPT ORNAMENTAL AND AQUARIUM FISHES

- a. Health Certificate from the Country of Origin
- b. Import Permit and Clearance from the Bureau of Fisheries and Aquatic Resources

C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, chilled, frozen, shelled, skinned or split) of Plant Industry

- a. Phytosanitary Certificate from the Country of Origin

b. Permit to Import as well as Clearance from the Bureau

D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED

a. Phytosanitary Certificate from the Country of Origin

b. Permit to Import as well as Clearance from the Bureau of Plant Industry

E. UNPROCESSED CEREALS

a. Phytosanitary Certificate from the Country of Origin

b. Permit to Import as well as Clearance from the Bureau of Plant Industry

F. UNPROCESSED SEEDS, MISCELLANEOUS GRAINS, FRUITS, AND MEDICAL HERBS AND PLANTS

a. Phytosanitary Certificate from the Country of Origin

b. Permit to Import as well as Clearance from the Bureau of Plant Industry

c. Import Permit from National Food Authority (for rice only)

d. Fortification requirement on rice effective November 7, 2004 under R.A. 8976

Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. Feed and feed ingredients;

2. Fertilizers;

3. Articles subject to excise tax as well as on the raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture thereof; and

4. Other VAT-exempt importation of goods not included in the above list.

All revenue and customs officials and employees are enjoined to give this Circular as wide a publicity as possible.

Adopted: September 16, 2002

(SGD.) GUILLERMO L. PARAYNO, JR.

(SGD.) ANTONIO M. BERNARDO

Commissioner of Internal Revenue

Commissioner of Customs

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