NATIONAL ADMINISTRATIVE REGISTER · JANUARY 28, 2005

MEMORANDUM CIRCULAR AMENDING MEMORANDUM CIRCULAR NO. 03, S. 2004

NTA MEMORANDUM CIRCULAR NO. 02, S. 2005, January 28, 2005

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Pursuant to the action taken by the Bureau of Internal Revenue (BIR) in the request for participation of the National Tobacco Administration (NTA) in the approval and/or issuance of ATRIG, please be informed that this Agency shall now require all importers of tobacco, tobacco products and other tobacco related supplies, materials and ingredients to first secure Import Commodity Clearance from the NTA.

Further, please be informed and clarified that the affected imported commodities shall include, but not limited to, the following classification, to wit:

A. Unmanufactured Tobacco Leaf, either raw, whole or stemmed/stripped virginia, air-cured burley or dark cured native leaf tobacco, or partially, processed, blended, cased, flavored, tobacco wrappers, cutfillers ready for the manufacturing of tobacco products for smoking, sucking, chewing or snuffing;
B. Manufactured Tobacco Products either cigars, cigarettes, cheroots, cigarillos, smoking & chewing/snuff tobacco & others containing tobacco;
C. Tobacco midribs, stalks, scraps, stems and refuse; and,
D. Homogenized or reconstituted tobacco.

This supersedes all memorandum circulars issued by the NTA which are inconsistent hereof.

This Memorandum Circular shall take effect after fifteen (15) days from publication with a newspaper of general circulation and filing with the Office of the National Administrative Register (ONAR), UP Law Center.

Adopted: 28 Jan. 2005

BY AUTHORITY OF THE NTA BOARD OF DIRECTORS

(SGD.) CARLITOS S. ENCARNACION
Administrator

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