REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

September 6, 2021

REVENUE MEMORANDUM CIRCULAR NO. 112-2021

SUBJECT: Clarifying the 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

TO : All Internal Revenue Officers and Others Concerned

The Bureau has received concerns and issues from both revenue officials and stakeholders in relation to the requirement of an Authority to Release Imported Goods (ATRIG) for the importation of perishable agricultural food products that are exempt from the value-added tax (VAT) under Section 109(1)(A) of the National Internal Revenue Code of 1997 (Tax Code), as amended. The BIR-BOC Joint Memorandum Circular (JMC) No. 1-2002 dated September 16, 2002, which was circularized by Revenue Memorandum Order (RMC) No. 48-2002, provided a list of such VAT- exempt imported products.

Consistent with the mandate as stated under Republic Act (R.A.) No. 11032, otherwise known as the "Ease of Doing Business Act of 2018", it is hereby clarified that the issuance of an ATRIG shall no longer be necessary for the importation of perishable agricultural food products, such as the unprocessed vegetable, fruits and nuts, which are exempt from VAT pursuant to Section 109(1)(A) of the Tax Code, as amended. Thus, the following provisions of JMC No. 48-2002, insofar as BIR is concerned, are hereby amended to read as follows:

"xxx xxx

*C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split), **SUCH AS BUT NOT LIMITED TO**:*

xxx xxx

*D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED), **SUCH AS BUT NOT LIMITED TO**:*

xxx xxx

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

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such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. *Feed and feed ingredient;*
2. *Fertilizers; AND*
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.*

xxx xxx"

All other issuances inconsistent herewith are deemed repealed, modified or superseded.

All internal revenue officers, employees and other concerned are enjoined to give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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