BUREAU OF INTERNAL REVENUE
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

January 6, 2016

REVENUE MEMORANDUM ORDER NO. 1-2016

SUBJECT : Centralized Processing of Authority to Release Imported Goods (ATRIGs) for Excisable Products

TO : All Regional Directors, Revenue District Officers and Others Concerned

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I. OBJECTIVE

This Order is issued to implement the centralized policy of processing and issuance of ATRIGs for purposes of ensuring that the importation of excisable products are fully accounted for with the end in view that revenue collections of the government are properly protected.

II. POLICIES AND GUIDELINES

All application for Authority to Release Imported Goods (ATRIGs) for excisable products shall be processed and issued centrally at the BIR National Office more particularly by the Excise LT Regulatory Division (ELTRD). ATRIGs issued by the Regional Offices and Excise Tax Areas (EXTAs) upon the effectivity of this Order shall be considered null and void.

All ATRIGs manually processed and issued by the Regional Offices for VAT exempt transactions shall be stamped with the phrase, "NOT VALID FOR ALL EXCISABLE PRODUCTS".

III. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed and amended accordingly.

IV. PENALTY CLAUSE

Strict compliance herewith is enjoined. Any violation of the provisions of this Order shall be subject to disciplinary action and shall be dealt with accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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