Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office
Quezon City

BUREAU OF INTERNAL REVENUE
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30 March 2020

REVENUE MEMORANDUM ORDER NO. 10 -2020

SUBJECT : Exemption from Authority to Release Imported Goods (ATRIG) Requirements of all Items Imported under Section 4, paragraph (o) of Republic Act (RA) No. 11469, otherwise known as the "*Bayanihan to Heal as One Act*"

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

RA No. 11469 was passed to address the declared Public Health Emergency throughout the Philippines due to the Corona virus Disease 2019 (COVID-19). The law grants, under Section 4, paragraph (o), exemptions from Value-added Tax (VAT) and excise tax on the importation of health equipment and supplies deemed as critical or needed to address the current public health emergency. Further, it mandates that distribution of such health products be not unnecessarily delayed.

II. OBJECTIVE

This order is issued in line with Revenue Regulations No. 6 -2020 dated March 27, 2020 to prescribe the policies and guidelines relative to the ATRIG requirements of all goods imported under Section 4, paragraph (o) of "*Bayanihan to Heal as One Act.*"

III. POLICIES AND GUIDELINES

1. All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from VAT and excise taxes under Section 4, paragraph (o) of RA No. 11469, shall be released from customs custody without need of an ATRIG. These health equipment and supplies may include but are not limited to the following:

    a. Personal Protective equipment such as gloves, gowns, masks, goggles, face shields, surgical equipment and supplies;
    b. Laboratory equipment and its re-agents;
    c. Medical equipment and devices;
    d. Support and maintenance for laboratory and medical equipment;
    e. Surgical equipment and supplies;
    f. Medical supplies, tools, and consumables such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines (e.g. paracetamol tablets and suspension, mefenamic acid, vitamins tablet

and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension);

g. COVID-19 testing kits; and
h. Others as may be identified by the Department of Health and other relevant government agencies. [1]

2. Importation of materials needed to produce the health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be released from customs custody without need of an ATRIG provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.

3. The Bureau of Customs shall furnish the Commissioner of Internal Revenue with a summary report of all importations availing of the privilege under Section 4, paragraph (o) of RA No. 11469 with the following details: Name of Consignee/Importer, Tax Identification Number (if available), Description of Goods, Invoice Value of Goods, Date of Arrival of Goods.

IV. PERIOD OF VALIDITY AND REPEALING CLAUSE

The exemption from ATRIG requirement shall only cover importations of health equipment and supplies under Section 4, paragraph (o) of RA 11469 which arrived and were cleared by the Bureau of Customs during the three (3) months effectivity of RA 11469, unless extended or withdrawn by Congress or ended by Presidential Proclamation.[2]

All revenue issuances inconsistent herewith are deemed amended during the effectivity period of RA 11469.

This Order is automatically repealed upon the lifting of the emergency powers through the expiration of the three-month period, unless extended or withdrawn by Congress or ended by Presidential Proclamation.

V. PENALTY CLAUSE

Strict compliance is herein enjoined. Any violation of the provision of the Order and RA 11469 shall be subject to disciplinary action and shall be dealt with accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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1 Republic Act No. 11469, Section 4, par. K.
2 RA No. 11469, Section 9. The law was published and deemed effective on 26 March 2020.

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