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

BUREAU OF INTERNAL REVENUE
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February 27, 2023

REVENUE MEMORANDUM ORDER NO. 10-2023

SUBJECT : **Prescribing Supplemental Guidelines on the Application for Electronic Authority to Release Imported Goods (eATRIG) by Importers of Sweetened Beverages Through the Philippine National Single Window (NSW) System in Relation to Revenue Memorandum Order (RMO) No. 14-2014**

TO : All Internal Revenue Officers, Employees, and Others Concerned

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Revenue Memorandum Order No. 14-2014 dated March 5, 2014 was issued to, among others, implement the use of an electronic system thru the linkage with the Philippine National Single Window System and provide revised procedures on the filing of applications, processing thereof and issuance of all eATRIGs. The RMO, however, does not provide for the guidelines and documentary requirements specific to applications for eATRIG relative to Sweetened Beverages.

This Order is being issued to prescribe supplemental guidelines on the application for eATRIG by importers of Sweetened Beverages through the National Single Window (NSW) (https://www.nsw.gov.ph).

All applications for eATRIG shall be filed through the NSW and details/information pertaining to such applications shall be lodged using the Other Special Law or International Agreement (OSLA) field.

The supporting documents for the e-ATRIG application are as follows:

1. Duly Notarized Application via PNSW;
2. Bill of Lading;
3. Commercial Invoice;
4. Packing List;
5. Import Entry and Internal Revenue Declaration/Single Administrative Document;
6. Commercial Label; and
7. FDA Certification on Codex Classification (for exempted products).

These documentary requirements are to be submitted to the Excise LT Regulatory Division, Rm. 102, BIR National Office Bldg., BIR Road, Quezon City, for evaluation, processing and issuance of an electronic copy of the ATRIG and automatic transmission thereof to the Bureau of Customs. The eATRIG, once approved, can be accessed through the system by authorized users and importers.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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