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

August 31, 2006

REVENUE MEMORANDUM ORDER NO. 20-2006

SUBJECT : Amendment to Certain Sections of RMO No. 35-2002

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

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I. OBJECTIVE – To provide additional requirement/s before any Application for ATRIG shall be acted upon by the concerned office/division in charge of the processing thereof.

II. AMENDMENT –

A. Section II(2) of RMO No. 35-2002 is hereby amended to read as follows:

"**Section II. POLICIES AND GUIDELINES**

1. xxx xxx xxx

2. No application shall be accepted if the importer-applicant and/or broker-representative is/are not duly registered taxpayer(s) with the BIR; **and if importer-applicant is an individual registered taxpayer, he must present photocopy/ies of his latest Annual Income Tax Return (BIR Form No. 1700/1701), together with the Audited Financial Statements duly stamped "Received" by the concerned BIR office/AAB, if applicable, which must be duly certified as true copy/ies by the Revenue District Officer where he is registered. Said document/s shall be used in the evaluation of the financial capacity to import of the individual importer-applicant**. In cases where the intended importation consists of excisable articles, raw materials, machineries, equipments, apparatus or any mechanical contrivances especially used for the production of excisable articles, the application for ATRIG shall likewise not be accepted if the importer-applicant does not have a separate Permit to Operate as an Importer for excise tax purposes."

B. Section III(A) of RMO No. 35-2002 is hereby amended to read as follows:

"**III. PROCEDURES**

A. REVENUE DISTRICT OFFICE (RDO) HAVING TERRITORIAL JURISDICTION OVER THE PORT OF ENTRY

RECEIVING OFFICER

1. Check whether or not the Application for ATRIG is properly filled up and attached with complete supporting documents. The attachments are complete if the following documents are present:

   a. Commercial Invoice;

   xxx xxx xxx

   h. **If importer-applicant is an individual registered taxpayer, photocopies of his latest Annual Income Tax Return (BIR Form No. 1700/1701), together with the Audited Financial Statements duly stamped "Received" by the concerned BIR office/AAB, if applicable, which must be duly certified as true copy/ies by the Revenue District Officer where he is registered;**

   i. Other documents that may be required to substantiate the Application for ATRIG (e.g., Certification from Bureau of Animal Industry, Fertilizer and Pesticides Authority, Food and Drug Authority, etc.).

   xxx xxx xxx

REVENUE OFFICER ASSIGNED TO PROCESS THE APPLICATION FOR ATRIG

1. Process the application:

   a. xxx xxx xxx

   b. xxx xxx xxx

   c. Verify whether importer-applicant is BIR-registered for VAT and excise tax purposes. If not, the importer shall

be required first to register in accordance with existing regulations on registration before its application for ATRIG shall be processed.

However, if importer-applicant is an individual registered taxpayer, evaluate his financial capacity to import based on the documents mentioned in Sections II(2) and III(A)(1)(h) above."

III REPEALING CLAUSE – All issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

IV. EFFECTIVITY – This Order takes effect immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue