REVENUE MEMORANDUM ORDER NO. 20-2022 issued on March 31, 2022 prescribes the modified guidelines and procedures in the issuance of Authority to Release Imported Goods (ATRIG) for Value-Added Tax (VAT)-Exempt Drugs and Medicines covered under Section 109(AA) of the National Internal Revenue Code of 1997 (Tax Code), as amended by RA No. 11534.

The following modifications are prescribed to be strictly observed by the BIR processing offices in the processing of ATRIG **specific to importation of VAT-exempt drugs and medicines prescribed for diabetes, high cholesterol, hypertension, cancer, mental illness, tuberculosis and kidney diseases** covered under Section 109(AA) of the Tax Code, as amended by RA No. 11534:

Affected Section in RMO No. 35-2002	**Policies and Guidelines Under RMO No. 35-2002**	**Modifications**
Section II(5)	The ATRIG shall be processed, approved and issued within one (1) day from the time of the actual receipt of the application, in cases where the application for ATRIG is supported by complete documents and there is no legal/factual issue on the taxability of the imported article.	The ATRIG shall be processed, approved and issued within one (1) day from the time of the actual receipt of the application, in cases where the application for ATRIG is supported by complete documents and there is no legal/factual issue on the taxability of the imported article. ***The BIR will only stamp the application as "received" when documentation is complete with and there is no discrepancy noted.*** ***In this regard, the description of drugs/medicines in the application for ATRIG must be exactly the same with the published list by the Food and Drugs Administration (FDA) listing. If not, the RDO will not accept the application and the applicant should settle the issue/discrepancy with the FDA.***
Section IV(2)	The approval of ATRIGs processed by the above processing offices shall be made by the following: a. Assistant Commissioner for Large Taxpayers Service – For ATRIGs processed by Large Taxpayers Assistance Division II. b. Regional Director — For ATRIGs processed by RDOs and EXTAs.	The approval of ATRIGs processed by the above processing offices shall be made by the following: a. Assistant Commissioner for Large Taxpayers Service – For ATRIGs processed by Large Taxpayers Assistance Division II. b. Regional Director – For ATRIGs processed by RDOs and EXTAs ***that are co-located in their respective Regional Offices***.

Affected Section in RMO No. 35-2002	Policies and Guidelines Under RMO No. 35-2002	Modifications
		c. Revenue District Officers – For RDOs having jurisdiction over the port of entry that are not co-located in the Regional Offices.
Section III(A)	**RELEASING OFFICER** 1. Prepare the transmittal letter addressed to BOC covering all approved ATRIGs for the day, for signature by the approving official. 2. Post all the information on the approved ATRIG to the ATRIG Control Card and the ATRIG Registry Book. 3. Send the transmittal letter, together with all the original copy(ies) of the approved ATRIG thru a designated Revenue Officer, directly to the BOC not later than 12:00 noon of the following day. The original copy of the approved ATRIG shall, in no case, be allowed to be	**RELEASING OFFICER** 1. Prepare the transmittal letter addressed to BOC covering all approved ATRIGs for the day, for signature by the approving official. 2. Post all the information on the approved ATRIG to the ATRIG Control Card and the ATRIG Registry Book. 3. ***Upon receipt of the duly approved ATRIG, send the scanned copy thru electronic mail to the following:*** *a.* ***Dedicated email of the office of Revenue Collector of BOC handling the release of the imported items, which may be sufficient for the BOC to process the release of the imported goods,*** **and** *b.* ***Taxpayer or authorized representative, i.e., brokers, Provided, there is an SPA/ Secretary's Certificate authorizing the applicant to process and receive a photocopy of the ATRIG and the official email where the scanned copy of the ATRIG will be sent.*** 4. Send the transmittal letter, together with all the original copy(ies) of the approved ATRIG thru a designated Revenue Officer, directly to the BOC ***on a weekly basis***. The original copy of the approved ATRIG shall, in no case, be allowed to be delivered to the BOC thru the importer/applicant or broker/ representative.

Affected Section in RMO No. 35-2002	Policies and Guidelines Under RMO No. 35-2002	Modifications
	delivered to the BOC thru the importer/applicant or broker/ representative.	