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

July 22, 2013

REVENUE MEMORANDUM ORDER NO. 21-2013

SUBJECT : Amending the Provisions of Revenue Memorandum Order (RMO) No. 35-2002, as Amended by RMO No. 20-2006 Prescribing the Guidelines and Procedures in the Processing and Issuance of Authority To Release Imported Goods (ATRIG) for Excise Tax Purposes

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

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I. OBJECTIVE

This Order is issued to implement the "one ATRIG-one automobile" policy for purposes of ensuring that the importation of automobiles are fully accounted for with the end in view that revenue collections of the government are properly protected.

II. AMENDING PROVISIONS

The provisions prescribed under the Policies and Guidelines of RMO No. 35-2002, as amended by RMO No. 20-2006, shall be amended to read as follows:

" II. POLICIES AND GUIDELINES

1. xxx

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   With respect to the importation of automobiles defined under Republic Act No. 9224, one (1) ATRIG shall be issued for each unit of automobile with a net importer's price of over two million one hundred thousand pesos (P2,100,000.00), excluding value-added and excise taxes; Provided, however, that in cases of importation having a single Bill of Lading but consisting of several automobiles with importer's selling prices of P2,100,000.00 or less and over P2,100,000.00, excluding value-added and excise taxes, one (1) ATRIG shall still be issued for every unit of automobile, regardless of the net importer's selling price; Provided, finally, that, pending enhancement of the Philippine National Single Window System on ATRIG, a separate notarized application for ATRIG shall be filed and signed by the importer or his duly authorized representative, with the prescribed documentary stamp affixed thereon, for each and every unit of automobile pursuant to this sub-paragraph.

2. xxx "

III. REPEALING CLAUSE

All revenue issuances or portions thereof that are inconsistent herewith are hereby repealed and amended accordingly.

IV. PENALTY CLAUSE

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

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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