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

Date: April 5, 2016

**REVENUE REGULATIONS NO. 4 - 2016**

SUBJECT : **Amending Section VI of Revenue Regulations (RR) No. 2-2016 (dated March 4, 2016) by Extending the Deadline Until April 30, 2016 for the BIR to Issue Authority to Release Imported Goods (ATRIGs) for Imported Automobiles Already Released from Customs Custody**

TO : **All Internal Revenue Officers and Others Concerned.**

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**Section 1. Amendment –** Section VI of RR No. 2-2016 is hereby amended to read as follows:

"VI. *Issuance of ATRIG for imported automobiles already released from customs custody.*

xxx xxx xxx, imported automobiles that were released from customs custody may still be issued ATRIGs until **April 30, 2016**; xxx xxx xxx.

Consequently, all imported automobiles found to have been released from customs custody after **April 30, 2016** without the required ATRIG shall be subject to seizure pursuant to Section 172, 263 and 268[C] of the NIRC, as amended."

**Section 2. Repealing/Amendatory Clause; Effectivity –**

All other issuances inconsistent herewith are hereby repealed or modified accordingly.

This Revenue Regulation shall take effect immediately.

CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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