REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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Quezon City

December 20, 2016

REVENUE REGULATIONS NO. 4-2017

SUBJECT : **AMENDING CERTAIN PROVISIONS OF REVENUE REGULATIONS NO. 2-2016**

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. - Pursuant to the provisions of Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to amend the pertinent provisions of Revenue Regulations (RR) No. 2-2016 particularly in the issuance of Authority to Release Imported Goods (ATRIGs) for imported automobiles already released from customs custody.

SECTION 2. AMENDMENTS. - Items III and IV of Revenue Regulations No. 2-2016 shall be amended as follows:

"III. Legal Basis

XXX XXX XXX XXX

XXX XXX XXX XXX

Finally, under the provisions of effective International Agreements and the principle of reciprocity, Recognized International Organizations and Foreign Embassies in the Philippines are exempted from all taxes, hence, the exemption from requirement of securing an ATRIG.

IV. When and under what circumstances ATRIG is issued

XXX XXX XXX XXX

XXX XXX XXX XXX

However, Foreign Embassies and Recognized International Organizations are exempt from securing ATRIG pursuant to the principle of reciprocity and international agreements to which the Philippines is a signatory, respectively.

In cases where automobiles are subsequently sold, transferred, or exchanged in the Philippines to non-exempt persons, or entities, including the introduction and re-introduction into customs territory of automobiles intended for exclusive use within the freeport zones, the purchaser or transferee, owner/possessor of the automobiles shall be considered as the importer, and shall be liable for the excise tax due on such importation to be computed based on existing issuances.

SECTION 3. ADDITIONAL REQUIREMENTS.

For Foreign Embassies and recognized International organizations, a one-time ruling confirming exemption from ATRIG on importation of automobiles shall first be secured from the International Tax Affairs Division (ITAD) of the Bureau of Internal Revenue to be presented to the Bureau of Customs prior to release of imported automobiles from customs custody. However, an annual report of all importations shall be submitted by the said embassies/organizations to the Excise LT Regulatory Division (ELTRD), BIR on or before the fifth (5th) day of January of the following year, indicating the following information:

a. *Name of Importer;*
b. *Address of Importer;*
b. *Importer's TIN;*
c. *Quantity/No. of Unit;*
d. *Description of imported article(s);*
   i. *Year model*
   ii. *Brand*
   iii. *Vehicle Identification Number/Chassis No.*
e. *Bill of Lading/Airway Bill Number, Date of Issue;*
f. *Name of Vessel/ Carrier and Flight/Voyage Number;*
g. *Value of Importation (in US Dollars);*
h. *Purpose of Importation; and*
i. *Date Released from BOC.*

SECTION 4. **REPEALING CLAUSE.** – All revenue issuances that are inconsistent with the provisions of these Regulations are hereby amended, modified or repealed accordingly.

SECTION 5. **EFFECTIVITY.** – These Regulations shall take effect immediately.

CARLOS G. DOMINGUEZ
Secretary of Finance

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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