

REVENUE MEMORANDUM ORDER NO. 55-99 issued July 12, 1999 prescribes the procedures and documentary requirements in the importation of articles subject to Excise Tax, as well as the raw materials and apparatus or mechanical contrivances specially used for the manufacture thereof. Prior to importation, every taxpayer who are engaged or intending to engage in the said importation will have to register as an importer of articles subject to Excise Tax in the Revenue District Office having jurisdiction over his head office or principal place of business.