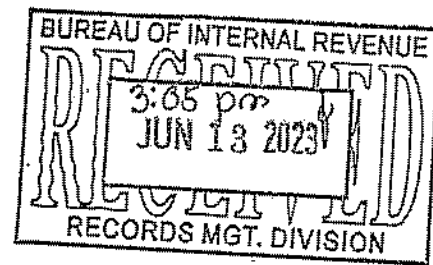




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



June 13, 2023

REVENUE MEMORANDUM CIRCULAR NO. 68-2023

SUBJECT : Further Clarifies Imported Goods That Will No Longer Require The Issuance of "Authority to Release Imported Goods" By the Bureau of Internal Revenue Prior to the Release by the Bureau of Customs.

TO : All Revenue Officers and Employees and Others Concerned

This Circular is being issued to expand the coverage of non-issuance of "Authority to Release Imported Goods (ATRIG)" to importers of goods covered by VAT exemption under Section 109(1)(B) of the National Internal Revenue Code of 1997, as amended, prior to the release of such imported goods by the Bureau of Customs (BOC).

Revenue Memorandum Circular No. 112-2021, requires that an ATRIG shall be secured from the BIR for *feed, feed ingredients and fertilizers* before the release of these imported goods by the BOC, pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies.

Due to the clamors from the importers that the required ATRIG for the release of these imported goods particularly *feed, feed ingredients and fertilizers* causes delays and losses on their part, and to be consistent with the mandate under Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", this Circular is issued to inform the public that ATRIG for *feed, feed ingredients and fertilizers* shall no longer be secured from the BIR.

Thus, the certificate secured from Bureau of Animal Industry (BAI), Fertilizer and Pesticides Authority (FPA) or other concerned regulatory government agency, which is competent to certify that the goods being imported are *feed, feed ingredients and fertilizers* shall be directly presented to the BOC to effect the release of the imported goods. It shall be the responsibility of the certifying government agencies to conduct their own validation of the declared goods to be released from the BOC and to submit to the BIR the list of importers that secured the said certification for tax audit purposes.

All are enjoined to give this Circular a wide publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

