

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

August 31, 2006

**REVENUE MEMORANDUM ORDER NO. 20-2006**

**SUBJECT** : Amendment to Certain Sections of RMO No. 35-2002

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

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**I. OBJECTIVE** – To provide additional requirement/s before any Application for ATRIG shall be acted upon by the concerned office/division in charge of the processing thereof.

**II. AMENDMENT** –

A. Section II(2) of RMO No. 35-2002 is hereby amended to read as follows:

**“Section II. POLICIES AND GUIDELINES**

1. xxx            xxx            xxx
2. No application shall be accepted if the importer-applicant and/or broker-representative is/are not duly registered taxpayer(s) with the BIR; and if importer-applicant is an individual registered taxpayer, he must present photocopy/ies of his latest Annual Income Tax Return (BIR Form No. 1700/1701), together with the Audited Financial Statements duly stamped “Received” by the concerned BIR office/AAB, if applicable, which must be duly certified as true copy/ies by the Revenue District Officer where he is registered. Said document/s shall be used in the evaluation of the financial capacity to import of the individual importer-applicant. In cases where the intended importation consists of excisable articles, raw materials, machineries, equipments, apparatus or any mechanical contrivances especially used for the production of excisable articles, the application for ATRIG shall likewise not be accepted if the importer-applicant does not have a separate Permit to Operate as an Importer for excise tax purposes.”

B. Section III(A) of RMO No. 35-2002 is hereby amended to read as follows:

**“III. PROCEDURES**

**A. REVENUE DISTRICT OFFICE (RDO) HAVING  
TERRITORIAL JURISDICTION OVER THE PORT OF  
ENTRY**

**RECEIVING OFFICER**

1. Check whether or not the Application for ATRIG is properly filled up and attached with complete supporting documents. The attachments are complete if the following documents are present:

- a. Commercial Invoice;

xxx            xxx            xxx

- h. **If importer-applicant is an individual registered taxpayer, photocopies of his latest Annual Income Tax Return (BIR Form No. 1700/1701), together with the Audited Financial Statements duly stamped “Received” by the concerned BIR office/AAB, if applicable, which must be duly certified as true copy/ies by the Revenue District Officer where he is registered;**

- i. Other documents that may be required to substantiate the Application for ATRIG (e.g., Certification from Bureau of Animal Industry, Fertilizer and Pesticides Authority, Food and Drug Authority, etc.).

xxx            xxx            xxx

**REVENUE OFFICER ASSIGNED TO PROCESS THE  
APPLICATION FOR ATRIG**

1. Process the application:

- a. xxx            xxx            xxx

- b. xxx            xxx            xxx

- c. Verify whether importer-applicant is BIR-registered for VAT and excise tax purposes. If not, the importer shall

be required first to register in accordance with existing regulations on registration before its application for ATRIG shall be processed.

**However, if importer-applicant is an individual registered taxpayer, evaluate his financial capacity to import based on the documents mentioned in Sections II(2) and III(A)(1)(h) above.”**

**III REPEALING CLAUSE** – All issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

**IV. EFFECTIVITY** – This Order takes effect immediately.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue