

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

June 21, 2017

**REVENUE MEMORANDUM ORDER NO. 16-2017**

**SUBJECT : Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 5-2004 Particularly on the Application, Processing and Issuance of ATRIG on Importation of Wheat by Millers and Traders Relative to the Advance Payment of Value Added Tax on the Sale of Flour.**

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

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**I. OBJECTIVES**

This Order is issued to amend certain provisions of RMO 5-2004 to address certain issues encountered by the Large Taxpayers Service (LTS)/Revenue District Offices (RDOs) in the receipt of application, processing and issuance of Authority to Release Imported Goods (ATRIGs) on Importation of Wheat by Millers and Traders relative to the advance payments of Value Added Tax on the Sale of Flour.

**II. AMENDATORY PROVISIONS:**

a.) Section II.4 and Section II.6 of RMO 5-2004 are hereby amended to read as follows:

**“ II. Policies and Guidelines**

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4. For importation of wheat by millers and traders, the application for ATRIG shall be filed with the following offices:

a. Excise LT Regulatory Division (ELTRD) for all Large Taxpayers registered with the LTS

b. RDO having jurisdiction over the port of entry for all other taxpayers

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6. The particular procedures and guidelines in the processing and issuance of AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) for excise and value-added tax as provided for under Revenue Memorandum Order (RMO) No. 35-2002, RMO 14-2014 and RMO No. 1-2016 shall be applied in the processing of ATRIG covering the importation of wheat subject to advance VAT payment under the provisions of Revenue Regulations No. 29-2003

b.) *All references to LTAD II and LTDO as used in RMO 5-2004 are hereby amended to refer to ELTRD and LTD Cebu/Davao, respectively.*

### **III. REPEALING CLAUSE**

All revenue issuances or portions thereof inconsistent herewith are hereby revoked and/or amended accordingly.

### **IV. EFFECTIVITY:**

This Order shall take effect immediately.

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

D-11