

[BIR MEMORANDUM ORDER NO. 14-95, March 24, 1995]

DELEGATION OF AUTHORITY TO ISSUE AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) FOR MOTOR VEHICLES IMPORTED UNDER NO-DOLLAR IMPORTATION PROGRAM

The following guidelines in the processing and issuance of ATRIG for motor vehicle under the No-Dollar-Importation Program of the government shall be implemented:

1. The authority to issue said ATRIG is hereby delegated only to Revenue District Office No. 33, Revenue Region No. 6, Manila for importation passing through South International Port Authority.
2. The ATRIG for importation of motor vehicles passing through the Manila International Container Port shall be processed by the One Stop Shop established thereat by the Department of Finance.
3. The application for ATRIG must be accompanied by the following documents:
 - a. Car Registration
 - b. Approved Import Authority issued by the BIS
 - c. Bill of Lading
 - d. Consumption Entry
 - e. Joint Inspection/Evaluation Report duly accomplished and signed by the authorized representatives in the One Stop Shop.
4. Ocular inspection must be conducted in all cases taking careful consideration of several factors, particularly the seating capacity, for the proper determination as to whether said importation should be subject to Excise tax (Ad Valorem tax).

The Revenue District Office No. 33, thru the Regional Director of Revenue Region No. 6, Manila, shall furnish the Deputy Commissioner (Operations) a weekly report regarding the number of ATRIG issued during the week including the particulars thereof such as the quantity, unit and description of the motor vehicles covered; the name and address of the importer, owner or consignee; the amount of tax or taxes paid thereon; and such other informations relevant to the importation.

Adopted: 24 Mar. 1995

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue



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