

**REVENUE MEMORANDUM ORDER NO. 10-2020** issued on March 30, 2020 prescribes the policies and guidelines relative to the Authority to Release Imported Goods (ATRIG) requirements of all goods imported under Section 4, Paragraph (o) of Republic Act (RA) No. 11469 (Bayanihan to Heal as One Act).

All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from the Value-Added Tax (VAT) and Excise Taxes under Section 4, Paragraph (o) of RA No. 11469, shall be released from customs custody without need of an ATRIG. These health equipment and supplies may include but are not limited to the following:

- a. Personal Protective Equipment, such as gloves, gowns, masks, goggles, face shields, surgical equipment and supplies;
- b. Laboratory equipment and its re-agents;
- c. Medical equipment and devices;
- d. Support maintenance for laboratory and medical equipment;
- e. Surgical equipment and supplies;
- f. Medical supplies, tools and consumables, such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines;
- g. COVID-19 testing kits; and
- h. Others as may be identified by the Department of Health and other relevant government agencies.

The importation of materials needed to produce the specified health equipment and supplies shall be released from customs custody without need of an ATRIG, provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.

The Bureau of Customs (BoC) shall furnish the Commissioner of Internal Revenue with a summary report of all importations availing of the aforesaid privilege with the following details: Name of Consignee/Importer; Tax Identification Number (if available); Description of Goods; Invoice Value of Goods and Date of Arrival of Goods.

The exemption from ATRIG requirement shall only cover importations of health equipment and supplies which arrived and were cleared by the (BoC) during the three (3) months effectivity of RA No. 11469, unless extended or withdrawn by Congress or ended by a Presidential Proclamation.

The Order will automatically be repealed upon the lifting of the emergency powers through the expiration of the three-month period, unless extended or withdrawn by Congress or ended by a Presidential Proclamation.