

REVENUE MEMORANDUM ORDER NO. 23-2020 issued on July 15, 2020 clarifies the issuance of Authority to Release Imported Goods (ATRIG) for Value-Added Tax (VAT) exemption on the sale and importation of prescription drugs and medicines pursuant to Section 1 of Republic Act No. 11467, further amending Section 109 (AA) of the National Internal Revenue Code of 1997, as amended, and as implemented in Section 2 of Revenue Regulations No. 18-2020, with the following effectivity dates:

- a. Diabetes, high cholesterol and hypertension beginning January 27, 2020; and
- b. Cancer, mental illness, tuberculosis and kidney diseases beginning January 1, 2023.

For VAT purposes, the ATRIG shall be issued on all importations of articles exempt from VAT pursuant to Revenue Memorandum Order (RMO) No. 35-2002, which is currently being implemented by the Revenue District Office (RDO) No. 33 – Intramuros-Ermita-Malate of Revenue Region No. 6 – Manila.

For consistency and uniformity in the issuance of ATRIG for VAT-exempt transactions, RDO No. 33 shall process applications for ATRIG by the manufacturers, distributors, wholesalers and retailers of drugs and medicines included in the “list of approved drugs and medicines” issued by the Department of Health. The policies, guidelines and procedures set forth in RMO No. 35-2002 shall be strictly followed and observed.