

REVENUE MEMORANDUM ORDER NO. 25-2020 issued on July 29, 2020 amends certain provisions of Revenue Memorandum Order (RMO) No. 23-2020 relative to the offices that will process and issue the Authority to Release Imported Goods (ATRIG) for Value-Added Tax (VAT) Exemption on the importation of prescription drugs and medicines pursuant to the provisions of Revenue Regulations No. 18-2020.

For VAT purposes, the ATRIG shall be issued on all importations of articles exempt from VAT pursuant to RMO No. 35-2002 **at the Revenue District Office (RDO) having jurisdiction over the port of entry.**

For consistency in the issuance of ATRIG for VAT-exempt transactions, **the RDO having jurisdiction over the port of entry** shall process application 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.