



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 24, 2020

REVENUE MEMORANDUM ORDER NO. 25-2020

SUBJECT : Amends Certain Provisions of Revenue Memorandum Order (RMO) No. 23-2020 to Prescribe the Offices to Process the Issuance of an 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 (RR) No. 18-2020, which Implemented Section 1 of Republic Act (R.A.) No. 11467, Further Amending Section 109(AA) of the National Internal Revenue Code of 1997, as amended by R.A. No. 10963 or the "TRAIN Law"

TO : All Internal Revenue Officers and Others Concerned

This Order is being issued to amend the second and third paragraphs of RMO No. 23-2020, to read as follows:

"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 dated October 28, 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 (DOH). The policies, guidelines and procedures set forth in RMO No. 35-2002 shall be strictly followed and observed."

All issuances and/or portion thereof inconsistent herewith are hereby repealed, modified and amended accordingly.

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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