



Republic of the Philippines  
**DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

**DEPARTMENT ORDER NO. 012-2014**  
6 February 2014


In furtherance to this Department's efforts for a complete tax mapping, to minimize duplication of functions and ensure maximum productivity of the concerned Bureaus, the following rules on the accreditation of importers shall apply:

1. The Bureau of Internal Revenue (BIR), upon filing of an application, shall issue the necessary BIR Importer Clearance Certificate (BIR-ICC) in favor of the applicant, subject to the documentary requirements and verification procedures to be determined by the Commissioner of Internal Revenue. The Commissioner of Internal Revenue shall issue the necessary rules and regulations for the accreditation procedures and documentary requirements for the issuance of the ICC.
2. An applicant desiring to register with the Bureau of Customs (BOC) as an importer must then present the BIR-ICC issued by the BIR to the concerned customs office. The Commissioner of Customs shall issue the necessary rules and regulations for: (a) the registration of importers accredited by BIR without need for renewal or additional accreditation process; and (b) the suspension, revocation or cancellation of the importer's customs accreditation in case of violation of customs laws and regulations. The BOC may likewise prescribe rules for the risk profiling and criteria for classification of importers.

The Commissioners of Internal Revenue and Customs shall respectively issue their rules and regulations pursuant to this Order within fifteen (15) days from issuance hereof. All importers shall be given ninety (90) days from the issuance of said rules to comply with the same, otherwise the accreditation of said importer shall be deemed automatically expired upon lapse of said ninety-day period.

All orders, circulars, memoranda, issuances contrary to or inconsistent herewith are hereby revoked and/or modified, and all concerned shall be guided accordingly.

This Order shall take effect immediately.

  
**CESAR V. PURISIMA**  
Secretary  
01.0368