



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

IFEB 2 1 2014

CUSTOMS MEMORANDUM ORDER NO. 04-2014

SUBJECT: Policies, guidelines and procedures for the Accreditation of Importers and Customs Brokers with the Bureau of Customs (BOC) pursuant to DOF Department Order No. 12 - 2014

1. OBJECTIVES

- 1.1 To implement DOF Department Order No. 12 - 2014;
- 1.2 To prescribe a simplified rule on the application, processing, approval, revocation or cancellation of accreditation of an importer or customs broker; and
- 1.3 For other purposes.

2. ADMINISTRATIVE PROVISIONS

- 2.1 Coverage. Unless otherwise, this Order shall apply to all importers and customs brokers intending to or transacting with the Bureau of Customs, except:
 - a. Once-a-year importation;
 - b. Importation by parcel post or by informal entry;
 - c. Importation of the Philippine Government, its agencies and instrumentalities; and
 - d. Importation of foreign embassies, consulates, legations, agencies of other foreign governments and international organizations with diplomatic status and recognized by the Philippine government (e.g. Asian Development Bank, World Health Organization).

Unless otherwise provided for as an exception above, the term "importer" covered by these rules refers to any person who brings goods into the Philippines, whether or not made in the course of his trade or business. It includes non-exempt persons or entities who acquire tax-free imported goods from exempt persons, entities or agencies.

A "once-a-year" importer may, at any time, opt to apply for accreditation as a regular importer as provided in this Order.

