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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

29 November 1999

CUSTOMS MEMORANDUM ORDER  
NO. 23-99

SUBJECT: Registration of Importers

**I. OBJECTIVES:**

1. To facilitate transactions with the Bureau of Customs;
2. To enhance and make current the databank of importers engaged in the business of importation;
3. To protect the interest of the government.

**II. COVERAGE:**

This Order shall cover all importers except as hereunder enumerated in Section III.

**III. EXCEPTIONS TO THE COVERAGE:**

Importers of shipments as enumerated hereunder are excepted from registration:

1. First and last importation for the year;
2. Importations by parcel post;
3. Importations covered by special laws viz:
  - 3.1 Special Economic Zone Act of 1995 (Republic Act No. 7916),
  - 3.2 Bases Conversion Development Authority (Republic Act No. 7227).
4. Importations of the Philippine government, its agencies and instrumentalities.
5. Importations by foreign embassies, consulates, legations, agencies of other foreign government and international organization with diplomatic status and/or recognized as such by the government, i.e. Asian Development Bank/World Health Organization.

**IV. GENERAL PROVISIONS:**

1. All importers shall be required to file an application for registration only in the prescribed form as in Annex "A" hereof, which shall be under oath.
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2. The application form shall be supported/accompanied by the following documents:

- 2.1 Mayor's Permit
- 2.2 VAT or non-VAT certificate of applicant
- 2.3 TIN Card of the company/enterprise, its directors and principal officers (CEO, CFO and Import-Export Officer, Proprietor or Partner)
- 2.4 For corporations, articles of incorporation and by-laws
- 2.5 For partnerships, articles of partnership and by-laws
- 2.6 For cooperatives, registration documents with the Cooperative Development Authority (CDA)
- 2.7 For sole proprietorships, proof of registration with the Bureau of Trade Regulation and Consumer Protection, DTI
- 2.8 2 x 2 pictures with official signature at the back of directors and principal officers
- 2.9 Audited financial statements for the past three years, if applicable
- 2.10 Summary of importation for the past three years, if applicable
- 2.11 Corporate and individual clearances from BIR and BOC where applicable, of directors and principal officers and proprietors/partners
- 2.12 BOI certificate of registration, if applicable
- 2.13 Income tax returns of the company, partners, proprietor/owner for the past three years, as applicable
- 2.14 Affidavit of assets - Statement of Assets and Liabilities filed with BIR
- 2.15 List of articles regularly imported by the applicant
- 2.16 Name of retained/in-house broker, if applicable
- 2.17 Other documents or information that may be required, which shall be covered by a supplemental CMO to be issued from time to time.

Above documents shall be certified photocopies of the original. The originals shall be presented for comparison.

3. Any material misrepresentation in the application form as well as in any of the accompanying documents will be a ground for disapproval of the application or cancellation of the registrations as the case may be.
4. Any variance between the facts/information in the required document and the present circumstances of the applicant shall be immediately communicated by the applicant to the CIIS or District Collector/Subport Collector concerned for correction.

**Example:** Applicants' address as appearing in its registration is at Quezon City. Thereafter, but before applicant filed its application for registration and accreditation the company relocated its offices in Makati.

Failure to make the necessary notification/correction of the change/variance occurring before filing of the application shall be a ground for disapproval thereof or for its revocation if uncovered thereafter.

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5. An Import entry filed by an importer who imports for not more than once a year may be accepted upon submission to the CHS of an affidavit that such importation is the first and the last for the current year.
6. All importers, even if already registered under CMO 149-88 as amended shall re-register in order to update and cleanse the data file of registered companies/personalities which have ceased to operate and/or are no longer in the importing business.
7. To give importers presently registered under CMO 149-88 enough time to prepare and collate the necessary documentary requirements for purposes of filing an application for re-registration under this Order, the old registration numbers shall be honored for three (3) months from the effectivity of this Order unless application has been granted sooner, in which case the new registration number and certificate of accreditation will be used.
8. All registered applicants that are re-registered under or by virtue of this Order, shall be required to file a yearly update on their approved application and on the documents submitted therewith and where no update is needed to so state that there are no changes in the circumstances of the applicant as reflected in the documents earlier submitted. Failure to so comply with the requirement to file a yearly update will result in the suspension of the registration/accreditation.
9. Registration fees shall be paid by importer applicant to the Bureau of Customs as may be provided for by an appropriate order.

#### V. ADMINISTRATIVE PROVISIONS:

1. All importers whose Head/Principal Offices are located in Metro Manila shall file their application form with the Office of the Assistant Service Director for Administration, CHS.
2. All importers whose Head/Principal Offices are located OUTSIDE Metro Manila shall register with the Office of the District Collector of the Port/Sub-port Collector under whose jurisdiction the physical location of the Head/Principal Offices of the applicant(s) is/are located.
3. All verifications/validations to be undertaken in relation to the application for registration shall be concluded not later than fifteen (15) days after receipt of the application. The period of fifteen (15) days will not run if the documents submitted are lacking as required under No. V.2 of this Order. Full cooperation by the applicant to expedite the verification process is enjoined.

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4. The registered importer shall within 15 days from the happening of the event inform CIIS of any change in the information filed such as but not limited to:

- 4.1 Change of address;
- 4.2 Change of telephone number/fax;
- 4.3 Change of corporate officers; and
- 4.4 dissolution of or closing/stoppage of business

Failure to so inform CIIS will give rise to the prima facie presumption that the registered importer has knowledge of the illegal use of registration, if so used, unless satisfactorily explained.

5. In order to effectively manage the nationwide registration of importers registration numbers and certificates of importers shall be controlled and issued only by the Director, CIIS.

**VI. OPERATIONAL PROVISIONS:**

1. Application form(s) together with a checklist of the documents required shall be secured by the importer applicant at the following offices:

1.1 Metro Manila - Office of the Assistant Service Director for Administration, CIIS  
Commissioner's Building  
South Harbor, Manila

1.2 Outside Metro Manila - Office of the District Collector of Customs or the Sub-port Collectors concerned.

2. The importer shall submit to the Office of the Assistant Service Director for Administration, CIIS or the Office of the District Collector of Customs/ Sub-port Collector concerned, thru the same personnel in No. 2 immediately above, the accomplished application form together with all the documents required.

3. After the documents have been submitted by the applicant, the folder shall be assigned to an agent to conduct the necessary validation /verification.

In the case of applications in ports outside Metro Manila, the District Collector of Customs/Subport Collector of Customs shall utilize CIIS agents for validation/verification as far as practicable.

4. The verifying/validating agent/personnel shall submit a report recommending for the approval, deferment or disapproval of the application which shall be addressed to the Director, CIIS, thru : Proper Channel.

Handwritten signature or mark at the bottom right of the page.

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In the case of applications outside Metro Manila, the recommendation of the verifying agent/personnel shall be concurred in by the District Collector or the Support Collector and forwarded to the Director, CIIS, Attention: Assistant Service Director for Administration, CIIS.

5. Once the application is approved by the Director, CIIS, the applicant shall be issued a Certificate of Registration with an assigned Registration Number.

#### VII. REPEALING CLAUSE:

CMO 149-88, CMO 17-92 and CMO 16-94 including all other orders inconsistent hereto are hereby revoked /superseded by this Order.

#### VIII. EFFECTIVITY:

This Order shall take effect fifteen (15) days after publication in the Official Gazette or in two newspapers of general circulation.

  
NELSON A. TAN  
Commissioner  
2/1/99