



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

**INTERNAL ADMINISTRATION GROUP**  
CENTRAL RECORDS MANAGEMENT DIVISION

August 30, 2019

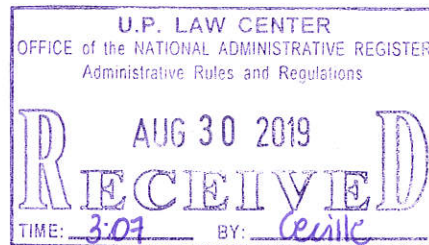
**The Director**

Office of the National Administrative Register (ONAR)  
UP Law Center Diliman, Quezon City

Sir/Ma'am:

Transmitted are three certified true copies and soft copy (word format in compact disc rewritable) of the following Customs Memorandum Order and Customs Administrative Order, to wit:

**CMO 46-2019: GUIDELINES ON THE CLIENT PROFILE REGISTRATION SYSTEM (CPRS) REGISTRATION OF NON-REGULAR IMPORTER PREVIOUSLY KNOWN AS ONCE-A-YEAR IMPORTER.**



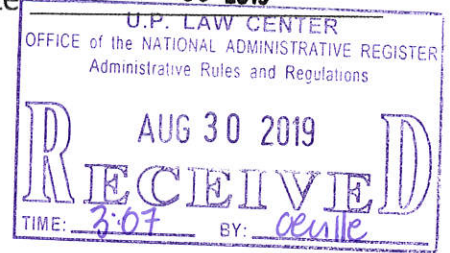
Very truly yours,

  
GLADYS C. CABUGAWAN  
Chief, CRMD



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

Date **27 AUG 2019**



**CUSTOMS MEMORANDUM ORDER (CMO)**  
No. 46-2019

**SUBJECT: Guidelines on the Client Profile Registration System (CPRS)  
Registration of Non-Regular Importer Previously Known as Once-A-Year  
Importer**

**Section 1. Objectives.**

- 1.1. To set the procedures in the registration of Non-Regular Importers (NRIs); and
- 1.2. To create a Compliance Monitoring Database for NRIs to prevent circumvention of customs laws and regulations through the use of once-a-year importation scheme.

**Section 2. General Provisions.**

2.1. The following are considered as NRIs:

- 2.1.1. Any person, whether natural or juridical, who has never been accredited as an importer with the BOC under existing laws, rules and regulations or a once-a-year importer who had only one (1) importation within 365 days prior to application for registration as NRI; and
- 2.1.2. Returning Residents, foreigners married to a Filipino citizen, Filipino diplomats, and other individuals granted privileges under special laws or as provided under Section 800 of the CMTA, in relation to their importation of motor vehicles, motorcycles and motor scooters, water and aircrafts.

2.2. NRIs with subsequent importations within 365 days from registration shall be treated as regular importers and shall thus be required to be accredited as such with the Account Management Office (AMO).

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- 2.3. NRIs eligible for exemption shall apply to the Department of Finance for tax exemption.

**Section 3. Exclusions.** The following shall not be covered under this Order:

- 3.1. Importations for the personal or family use of members and attachés of foreign embassies, consulates, legations, agencies of other foreign governments and international organizations with diplomatic status and recognized by the Philippine Government and importations for official use;
- 3.2. Importers with shipments or items cleared through parcel post or informal entry process;
- 3.3. Importations by the Philippine government, its agencies and instrumentalities;
- 3.4. Importations by registered business enterprises / locators of free zones;
- 3.5. Coffins or urns containing human remains, bones or ashes, used personal and household effects (not merchandise) of the deceased person;
- 3.6. Airport terminal release scheme such as:
- 3.6.1. Plants and by products
  - 3.6.2. Fruits and by products
  - 3.6.3. Fishes and by products
  - 3.6.4. Foodstuff
  - 3.6.5. Live animals
  - 3.6.6. Diplomatic mails;
- 3.7. Importation of aircraft parts of Aircraft on Ground (AOG);
- 3.8. *De minimis* importations; and
- 3.9. Balikbayan Boxes sent to families or relatives by Qualified Filipinos while abroad. Consolidated shipment of duty and tax-free Balikbayan boxes as embodied separately in CAO No. 1-2018.

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**Section 4. Documentary Requirements.**

**4.1. Corporation/Cooperative/Partnership.**

- 4.1.1. Application Form (notarized and completely filled) signed by the applicant) (Annex "A");

- 4.1.2.** BCOR Processing Fee (green copy);
- 4.1.3.** SEC Articles of Incorporation and Updated GIS;
- 4.1.4.** BIR 2303;
- 4.1.5.** Import documents such as:
  - a.** Airway Bill/Bill of Lading;
  - b.** Commercial Invoice;
  - c.** Packing List;
  - d.** Entry Declaration (pre-assessment); and
  - e.** Import Permit, if any;
- 4.1.6.** Notarized print out of the CPRS application form "stored" in the e2m system and the email notification proving that the CPRS registration has been stored in the system;
- 4.1.7.** Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration;
- 4.1.8.** Special Power of Attorney (SPA) or Authorization Letter, if through a representative; and
- 4.1.9.** Data Privacy Consent.

**4.2. Sole Proprietor.**

- 4.2.1.** Application Form (notarized and completely filled) signed by the applicant) (Annex "B");
- 4.2.2.** BCOR Processing Fee (green copy);
- 4.2.3.** DTI Registration;
- 4.2.4.** BIR 2303;
- 4.2.5.** Import documents such as:
  - a.** Airway Bill/Bill of Lading;
  - b.** Commercial Invoice;

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- c. Packing List;
- d. Entry Declaration (pre-assessment); and
- e. Import Permit, if any;

**4.2.6.** Notarized print out of the CPRS application form "stored" in the e2m system and the email notification proving that the CPRS registration has been stored in the system;

**4.2.7.** Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration;

**4.2.8.** SPA or Authorization Letter, if through a representative; and

**4.2.9.** Data Privacy Consent.

**4.3. Individual.**

**4.3.1.** Application Form (notarized and completely filled) signed by the applicant) (Annex "C");

**4.3.2.** BCOR Processing Fee (green copy);

**4.3.3.** Photocopy of the TIN Card of the Applicant;


**4.3.4.** Import documents such as:

- a. Airway Bill/Bill of Lading;
- b. Commercial Invoice;
- c. Packing List;
- d. Entry Declaration (pre-assessment); and
- e. Import Permit, if any;

**4.3.5.** Notarized print out of the CPRS application form "stored" in the e2m system and the email notification proving that the CPRS registration has been stored in the system;

**4.3.6.** Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment

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does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration;

**4.3.7.** SPA or Authorization Letter, if through a representative; and

**4.3.8.** Data Privacy Consent.

## **Section 5. Operational Provisions.**

**5.1. Where to File.** For NRIs whose shipments are to be entered in the ports within Metro Manila, the application for NRI shall be filed with the AMO with complete requirements as provided in Section 4. For shipments entering in the outports, the NRI shall submit the application together with the supporting documents to the District Collector of the port of entry. The District Collector concerned shall within twenty-four (24) hours transmit the application to AMO for processing and record the transmittal in the Bureau's Document Tracking System.


In cases where the applicant NRI does not receive an email notification from the Bureau after submission of complete documentary requirements, the NRI can follow up the status of the application through the Bureau's Customer Care Portal System (Ticketing System).

**5.2. Payment of Processing Fee.** Payment of processing fee shall be made prior to submission of the application with the green copy of the BCOR attached thereto. For NRIs with shipments entering through the Manila ports, payment of the processing fee shall be made at the Collection Division of the Port of Manila. For NRIs with shipments entering in the outports, the payment of the processing fee shall be made at the Collection Division of the concerned District Port.

**5.3. Review by Evaluator.** The assigned evaluator shall review the application and the supporting documents submitted to ensure that the same are complete. Based on the documents submitted, the Evaluator shall submit his/her recommendation to the Chief, AMO on whether to approve or deny the application.

**5.4. Action on the Application.** The Chief, AMO shall either concur with the recommendation or return the application to the Evaluator for further review. If the Chief, AMO concurs with the

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recommendation, he shall forward the application to the Commissioner through the Deputy Commissioner, Intelligence Group, for approval or denial.

Disapproved applications for CPRS Registration, based on inadvertent or clerical errors may be corrected by re-application following the steps provided under Section 4 hereof.

**5.5. Activation of CPRS Profile.** The AMO shall immediately activate the NRI's CPRS Profile upon receipt by the AMO of the approved application.

**5.6. Client Receipt of the CPRS Feedback.**

**5.6.1.** Upon approval of the CPRS Registration, the NRI shall automatically receive an e-mail notification from the e2m Customs System with the Certificate of Registration (COR) as attachment, in the e-mail address that he indicated in his application for CPRS Registration.

**5.6.2.** If the NRI fails to get his copy of the COR in the e-mail, he shall forward his notification e-mail of approval to the MISTG e-mail address (cprs@customs.gov.ph) and request for a copy of his COR. The COR shall be re-sent to the NRI's e-mail address. (Some e-mail providers and corporate e-mail accounts do not accept e-mail attachments. The applicant shall indicate an e-mail address in his CPRS application that will not reject an e-mail attachment).

**5.6.3.** If the NRI fails to get an e-mail notifying him of the approval of his CPRS registration, but his name is listed in the Approved List of NRIs in the BOC website (www.customs.gov.ph), he shall correct or replace the e-mail address in his CPRS record to where the e-mail notification and COR will be sent. (This happens when the e-mail address provided is erroneous, non-existent or inactive). The NRI must ensure that the Bureau's CPRS email address or IP address is included in the list of accepted senders to the NRI's email system.

**Section 6. Mandatory 100% Physical Examination.** Shipments of registered NRIs shall be required to undergo 100% physical examination. Any discrepancy or findings of violation of the CMTA shall be reported to the AMO.

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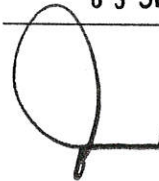
**Section 7. Enrollment with Authorized Agent Bank (AAB).**

- 7.1. The NRI shall submit his COR to any of the AABs to enroll his bank account, existing or new, from where his Customs duties and taxes will be debited. The list of AABs is available in the BOC website.
- 7.2. The AAB completes the enrollment process and provides the NRI with his Bank Reference Number and electronically transmits the same to e2m Customs System through the BOC-Bankers Association of the Philippines-Philippine Clearing House Corporation (BOC-BAP/PCHC) internet portal.
- 7.3. The NRI shall indicate the Bank Reference Number in his once-a-year importation declaration.

**Section 8. Monitoring and Reporting Requirements.** The AMO shall maintain a Compliance Monitoring Database of all registered NRIs and record of violations of the CMTA and other laws, if any. The AMO shall also prepare and submit a Monthly Report of all registered NRIs to the Office of the Commissioner.

**Section 9. Repealing Clause.** All orders, memoranda, circulars and issuances inconsistent herewith are hereby repealed and/or deemed modified accordingly.

**Section 10. Effectivity.** This CMO shall take effect on 09 SEP 2019.



**REY LEONARDO B. GUERRERO**

Commissioner

AUG 27 2019



BOC-02-00285

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**INTELLIGENCE GROUP  
 ACCOUNT MANAGEMENT OFFICE**

**APPLICATION FORM FOR REGISTRATION OF ONCE-A-YEAR IMPORTER  
 (CORPORATION / PARTNERSHIP / COOPERATIVE)**

Note: To be accomplished & signed by principal officer included in the latest GIS

Name of Company: \_\_\_\_\_  
 Principal Place / Head Office Address: \_\_\_\_\_

TIN: \_\_\_\_\_ Email Address: \_\_\_\_\_

Contact No/s: \_\_\_\_\_ Mobile No/s: \_\_\_\_\_

Name of Authorized Principal Officer: \_\_\_\_\_

Position / Designation: \_\_\_\_\_ TIN: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Email Address: \_\_\_\_\_ Contact No.: \_\_\_\_\_

Details of Shipment:

Commodity (General Terms)	Tariff Heading	Technical Description	Volume	Value

Vessel	Voyage No.	BL No. / AWB No.	Port of Destination	Date of Arrival

ENCLOSED ARE THE FOLLOWING SUPPORTING DOCUMENTS TO THIS APPLICATION (PLEASE CHECK):

- \_\_\_\_\_ BCOR Processing Fee (green copy)
- \_\_\_\_\_ SEC Articles of Incorporation and Updated GIS
- \_\_\_\_\_ BIR 2303
- \_\_\_\_\_ Import documents such as:
  - a. Airway Bill/Bill of Lading;
  - b. Commercial Invoice;
  - c. Packing List;
  - d. Entry Declaration (pre-assessment)
  - e. Import Permit, if any.
- \_\_\_\_\_ Print out of CPRS application form (notarized) with "STORED" email notification
- \_\_\_\_\_ Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration; and
- \_\_\_\_\_ Special Power of Attorney (SPA) or Authorization Letter, if through a representative.

I hereby certify under oath that all the above information are true and correct, all documents have been verified by the undersigned and are correct, complete and true; and that any misrepresentation and/or manifestation of fraud in this application shall be a ground for the disapproval of this application, suspension/cancellation of the NRI's registration and blacklisting of the Company as well as the undersigned, and/or filing of criminal and civil action.

\_\_\_\_\_  
 Authorized Principal Officer  
 Date: \_\_\_\_\_

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_ in \_\_\_\_\_, Philippines, affiant exhibiting to me his/her \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.

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*[Signature]*  
**MICHELLE N. TABLAZON**  
 Principal Officer I  
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**INTELLIGENCE GROUP  
 ACCOUNT MANAGEMENT OFFICE**

**APPLICATION FORM FOR REGISTRATION OF ONCE-A-YEAR IMPORTER  
 (SINGLE PROPRIETORSHIP)**

Note: To be accomplished & signed by the single proprietor

Name of Company (DTI-Registered Business Name): \_\_\_\_\_  
 Principal Place / Head Office Address: \_\_\_\_\_

TIN: \_\_\_\_\_ Contact No./s: \_\_\_\_\_

Mobile No./s \_\_\_\_\_ Email Address: \_\_\_\_\_

Name of Proprietor: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Details of Shipment:

Commodity (General Terms)	Tariff Heading	Technical Description	Volume	Value

Vessel	Voyage No.	BL No. / AWB No.	Port of Destination	Date of Arrival

ENCLOSED ARE THE FOLLOWING SUPPORTING DOCUMENTS TO THIS APPLICATION  
 (PLEASE CHECK):

- \_\_\_\_\_ BCOR Processing Fee (green copy)
- \_\_\_\_\_ DTI Registration
- \_\_\_\_\_ BIR 2303
- \_\_\_\_\_ Import documents such as:
  - a. Airway Bill/Bill of Lading;
  - b. Commercial Invoice;
  - c. Packing List;
  - d. Entry Declaration (pre-assessment)
  - e. Import Permit, if any.
- \_\_\_\_\_ Print out of CPRS application form (notarized) with "STORED" email notification
- \_\_\_\_\_ Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration; and
- \_\_\_\_\_ Special Power of Attorney (SPA) or Authorization Letter, if through a representative.

I hereby certify under oath that all the above information are true and correct, all documents have been verified by the undersigned and are correct, complete and true; and that any misrepresentation and/or manifestation of fraud in this application shall be a ground for the disapproval of this application, suspension/cancellation of the NRI's registration and blacklisting of the Company as well as the undersigned, and/or filing of criminal and civil action.

\_\_\_\_\_  
 Proprietor  
 Date: \_\_\_\_\_

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_ in \_\_\_\_\_, Philippines, affiant exhibiting to me his/her \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.

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**INTELLIGENCE GROUP  
 ACCOUNT MANAGEMENT OFFICE**

**APPLICATION FORM FOR REGISTRATION OF NON-REGULAR IMPORTER  
 (INDIVIDUAL)**

Note: To be accomplished & signed by the individual

Principal Place / Head Office Address: \_\_\_\_\_

TIN: \_\_\_\_\_ Contact No./s: \_\_\_\_\_

Mobile No./s \_\_\_\_\_ Email Address: \_\_\_\_\_

Name of Individual: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Details of Shipment:

Commodity (General Terms)	Tariff Heading	Technical Description	Volume	Value

Vessel	Voyage No.	BL No. / AWB No.	Port of Destination	Date of Arrival

ENCLOSED ARE THE FOLLOWING SUPPORTING DOCUMENTS TO THIS APPLICATION  
 (PLEASE CHECK):

- \_\_\_\_\_ BCOR Processing Fee (green copy)
- \_\_\_\_\_ TIN Card of the Applicant
- \_\_\_\_\_ Import documents such as:
  - a. Airway Bill/Bill of Lading;
  - b. Commercial Invoice;
  - c. Packing List;
  - d. Entry Declaration (pre-assessment)
  - e. Import Permit, if any.
- \_\_\_\_\_ Print out of CPRS application form (notarized) with "STORED" email notification
- \_\_\_\_\_ Undertaking stating the following under pain of criminal, civil or administrative sanction: (1) intended use or purpose of the importation; (2) the shipment does not contain prohibited items; (3) it is the only importation and no prior importation has been made in the last 365 days; (4) full knowledge of the contents of the said shipments; and (5) attest to the veracity of the declaration; and
- \_\_\_\_\_ Special Power of Attorney (SPA) or Authorization Letter, if through a representative.

I hereby certify under oath that all the above information are true and correct, all documents have been verified by the undersigned and are correct, complete and true; and that any misrepresentation and/or manifestation of fraud in this application shall be a ground for the disapproval of this application, suspension/cancellation of the NRI's registration and blacklisting, and/or filing of criminal and civil action.

\_\_\_\_\_  
 Individual  
 Date: \_\_\_\_\_

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_ in \_\_\_\_\_, Philippines, affiant exhibiting to me his/her \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.

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REPUBLIC OF THE PHILIPPINES)  
CITY OF \_\_\_\_\_ ) S.S.

**UNDERTAKING  
AS NON-REGULAR IMPORTER**

I, \_\_\_\_\_, of legal age, Filipino, and a resident of \_\_\_\_\_, Philippines, after being duly sworn, depose and say THAT:

1. I am the \_\_\_\_\_ (position) of \_\_\_\_\_ (name of corporation/company/cooperative) with principal place of business at \_\_\_\_\_, Philippines; (If individual importer, omit this number.)

2. In connection with the application for registration of \_\_\_\_\_ (name of individual/corporation/company/cooperative) as non-regular importer, I hereby declare, under pain of criminal, civil or administrative sanction the following:

- (a) intended use or purpose of the importation is \_\_\_\_\_;
- (b) the shipment does not contain prohibited items; and
- (c) it is the only importation and no prior importation has been made in the last 365 days;

3. I have full knowledge of the contents of the said shipments and I attest to the veracity of the declaration as well as all the supporting documents thereon;

4. I further undertake under penalty of perjury and other related criminal offenses that this application as non-regular importer is true and correct, and I submit to the full authority of the Bureau of Customs (BOC) to deny the Application for Accreditation of \_\_\_\_\_ (name of individual/corporation/company/cooperative), or cancel/ revoke the same if granted, should any of the foregoing facts be found to be false and incorrect.

I am executing this affidavit to attest to the truthfulness of the foregoing statement, and for the purpose of complying with the requirements in my application as non-regular importer.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 2019, in \_\_\_\_\_ City, Philippines.

\_\_\_\_\_  
Affiant

**ACKNOWLEDGEMENT**

BEFORE ME this \_\_\_ day of \_\_\_\_\_ 2019, at \_\_\_\_\_ City, Philippines, personally appeared \_\_\_\_\_ exhibiting to me his/her Card bearing No. \_\_\_\_\_, and known to me to be the same person who executed the foregoing undertaking, and I have personally examined the affiant and I was convinced that s/he voluntarily understood the contents thereof.

Notary Public

Doc. No. \_\_\_\_\_;  
Page No. \_\_\_\_\_;  
Book No. \_\_\_\_\_;  
Series of 2019.

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*[Signature]*  
MICHELLE N. TABLAZON  
Admin Officer I  
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### PRIVACY CONSENT

I hereby agree, consent and authorize the Bureau of Customs, Philippines and its Accredited Information Processor to collect, use, disclose and process my personal or sensitive personal information set out in this form and/or otherwise provided by me in my application or possessed by them which includes but is not limited to the following:

1. Continue to use the personal or sensitive personal information that I declared in the application as Non-Regular Importer for customs purposes such as during clearance of goods or investigation conducted by the Bureau for possible violation of customs laws, rules and regulations.
2. Retain the hard copy of my application, or electronic copy of personal and sensitive personal information obtained therefrom in the database of the Bureau within a period as prescribed under existing rules and regulations issued by the Bureau or the Commission on Audit. I agree that my information will be destroyed/deleted after this period.
3. Share my information to necessary third parties such as Accredited Information Processor, and other government agencies authorized by law to have access thereon for customs purposes or to carry out the constitutionally and statutorily mandated functions of public authority. I am assured that security systems are employed to protect my information.
4. Inform me of any other processing of my personal and sensitive information that I shared with the Bureau other than those enumerated in paragraph 1 and 3 herein.

\_\_\_\_\_  
Name of Individual/Proprietor/Authorized Principal Officer  
Date: \_\_\_\_\_

\_\_\_\_\_  
Name of company, if applicable

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Admin Officer I  
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