

Republic of the Philippines  
Department of Finance  
BUREAU OF CUSTOMS  
Manila

11 December 1991

CUSTOMS MEMORANDUM ORDER  
NO. 107-91

TO: All Service Chief  
District Collectors  
Division Chief  
Customs Brokers/Importers  
and Other Concerned

SUBJECT: Adoption of Taxpayer Identification Number (TIN)

I. OBJECTIVE:

1. Adopt the Taxpayer Identification Number issued by the Bureau of Internal Revenue (BIR) replacing the Value Added Tax (VAT) numbering system; and
2. To facilitate and enhance the generation and consolidation of information on taxpayers involved in the import and export trade.

II. ADMINISTRATIVE PROVISION:

The Customs Intelligence and Investigation Service (CIIS) shall coordinate with the Bureau of Internal Revenue for an updated list of all TINs; same shall furnish the Entry Processing Collection Divisions of copies of the list for the latter's reference.

III. OPERATIONAL PROVISIONS:

1. The CIIS shall, in the registration of regular importers pursuant to CMO 149-88, utilize the importer's TIN together with the other requirements provided therein.
2. The CIIS shall verify the TIN being presented by the importer against the TIN provided by the BIR.
3. If the TIN and other documents are in order, the CIIS shall issue the Importer's Registration Certificate.

101-71  
page -2-

" 2 "

IV. EFFECTIVE CLAUSE:

The provisions of this Order shall be applied on all applications for registration of regular importers submitted on the first working day of 1992.

*Thomas V. Apicible*  
THOMAS V. APICIBLE  
Commissioner