



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

Date JUL 09 2019

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 34-2019

SUBJECT: INTERIM GUIDELINES IMPLEMENTING SECTION 106 AND SECTION 107 OF REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA)

Introduction. By virtue of the authority granted under Section 201 of the Customs Modernization and Tariff Act (CMTA), the following interim guidelines are hereby issued implementing Sections 106 and 107 of the CMTA

Section 1. Coverage. This CMO covers the accreditation and registration of persons entitled to act as Declarant and sign the goods declaration for consumption, warehousing or transit other than the Customs Brokers. Customs Rules and Regulations covering the accreditation and registration of Customs Brokers shall remain in force and in effect.

Section 2. Objectives.

- 2.1. To regulate the conduct of declarants other than a Customs Broker transacting with the Bureau consistent with international standards and customs best practices;
- 2.2. To streamline the requirements for the accreditation and registration as Declarant of Importers or person empowered to act as agent or Attorney-in-Fact transacting with the Bureau; and
- 2.3. To provide for the responsibilities and accountabilities of declarants registered with the Bureau.

Section 3. General Provisions.

- 3.1. All importers or person empowered to act as agent or Attorney-in-Fact desiring to lodge and process goods declaration at the Bureau must file an application for accreditation and obtain a Certificate of Accreditation as Declarant from the Bureau.
- 3.2. A Declarant may refer to any of the following:
 - a. Consignee or importer named in the bill of lading or airway bill;

- b. The exporter, being the owner of the goods to be shipped out;
 - c. A customs broker acting under the authority of the importer or from a holder of the bill;
 - d. The person who has the right to dispose of the goods;
 - e. The holder of the billing of lading or airway bill duly indorsed by the shipping line or airline, respectively, which may be a natural or a juridical person such as corporations, cooperatives, partnerships, sole proprietorships; or
 - f. A person duly empowered to act as agent or attorney-in-fact for each holder.
- 3.3.** Boxes 14 and 50 of the Single Administrative Document (SAD) with the mandatory field "Brokers/Attorney-in-Fact" shall also refer to "Declarant" for purposes of implementing the provisions of Section 106 of the CMTA.
- 3.4.** An applicant for accreditation as Declarant must be a Filipino citizen of legal age, except where the Importer or Exporter is himself the Declarant and not a Filipino citizen or the responsible officer authorized to act as Declarant is not a Filipino.
- 3.5.** A person duly empowered to act as agent or attorney-in-fact shall only be allowed to represent one (1) importer or exporter.

Section 4. Operational Provisions.

- 4.1.** All Importers or person empowered to act as agent or Attorney-in-Fact desiring to be accredited as a Declarant are required to apply for registration under the Client Profile Registration System (CPRS). The application for registration shall be made thru any of the accredited Value Added Service Providers (VASPs) and shall be "STORED" in the system.
- 4.2.** The application for accreditation shall be filed with the Accounts Management Office (AMO) or equivalent office accompanied with the following documents:
- a. A duly accomplished application for accreditation (Annex "A") under oath;
 - b. Bureau of Customs Official Receipt (BCOR) evidencing payment of the accreditation fee in the non-refundable amount of One Thousand Pesos (Php1,000.00);
 - c. Printed Client Profile Registration System (CPRS) Profile;
 - d. Photocopy of TIN Card or BIR Form 1901;
 - e. Certified Photocopy of the BIR Certificate of Registration (BIR Form No. 2303), if applicable, and Latest Income Tax Return (ITR) duly received by the BIR, ;
 - f. Photocopies with specimen signatures of two (2) Valid Government Issued Identification Card (I.D) and for non-

- Filipino citizen, photocopy of the Alien Certificate of Registration or Alien Employment Permit I.D and Passport;
- g. Valid NBI Clearance; and
- h. SEC/DTI/CDA Registration of company, if applicable; and
- i. Special Power of Attorney (SPA) or Board Resolution whichever is applicable authorizing the Declarant to act for and in behalf of the consignee, importer or holder of the bill of lading.

4.3. The AMO or equivalent office shall process the application and submit its recommendation to the Commissioner for approval or disapproval within three (3) working days from the date of receipt of the complete documents.

4.4. The AMO or equivalent office shall activate the stored CPRS Profile within twenty-four (24) hours from receipt of the approval of the application by the Commissioner.

4.5. In case of disapproval of the application, a notice of disapproval clearly stating the grounds therefor, shall be signed and sent to the applicant thru his registered e-mail.

Section 5. Grounds for Denial of the Application. The following are grounds for denial of application for accreditation as Declarant:

- a. Absence or misrepresentation of material information;
- b. Submission of falsified or spurious documents; or
- c. Prior conviction of an offense pursuant to Section 1401 of the CMTA.

Section 6. Motion for Reconsideration (MR). In cases where the application is disapproved on the ground other than lack of documentary requirements, the applicant may, within ten (10) working days from receipt, file a Motion for Reconsideration (MR) on the denial of the application with the Commissioner of Customs. The Commissioner shall act on the MR within five (5) working days from receipt thereof.

Section 7. Validity of Certificate of Accreditation. The Certificate of Registration shall be valid for one (1) year from the year of issuance unless suspended or revoked for cause.

Section 8. Renewal of Accreditation. Within one (1) month prior to the expiration of his/her Certificate of Accreditation, any Declarant who desires to continue transacting with the Bureau may file with the AMO or its equivalent office an application for renewal of accreditation. Provided, that no application for renewal shall be accepted or entertained if filed within (5) working days prior to the date of expiration. Any application filed after the registration has expired shall be considered as a new application subject to the provisions of Section 4.2.

The following documentary requirements shall be submitted for renewal application:

- a. A duly accomplished application for renewal of accreditation (Annex "A-1") under oath;
- b. Bureau of Customs Official Receipt (BCOR) evidencing payment of the accreditation fee in the non-refundable amount of One Thousand Five Hundred Pesos (Php1,500.00)
- c. Printed Client Profile Registration System (CPRS) Profile;
- d. Affidavit of No Change/Change of Circumstances (Annex "B");
- e. Latest Income Tax Return (ITR) duly received by the BIR, if applicable; and
- f. Latest Special Power of Attorney (SPA) or Board Resolution authorizing the Declarant to act for and in behalf of the consignee, importer or holder of the bill of lading.

Section 9. Rights and Obligations of a Declarant.

- 9.1. The Declarant shall be responsible for the accuracy of the goods declaration and for the payments of duties, taxes and other charges in the imported goods. A Declarant shall be made accountable and liable for any violation of the CMTA and other related laws.
- 9.2. The Declarant shall sign the goods declaration, or in case of juridical persons, shall specifically authorize a responsible officer to sign as declarant.
- 9.3. All Declarant shall keep at their stated office address, for audit compliance purposes, copies of records covering their transactions including records pertaining to any goods declaration, which shall include statements, declarations, documents, and electronically generated machine readable data, for a period of three (3) years from the date of transaction.
- 9.4. Statements of the Declarant in the goods declaration shall be made under penalties of falsification or perjury as follows:
 - a. That the invoice and goods declaration contain an accurate and faithful account of the prices paid or payable for the goods, and other adjustments to the price paid or payable, and that nothing has been omitted therefrom or concealed whereby the Philippine government will be defrauded of any part of the duties and taxes lawfully due on the goods; and
 - b. To the best of the Declarant's information and belief, all the invoices and bills of lading or airway bill relating to the goods are the only ones in existence in relation to the importation in question and that these documents are in the same state as when they were received by the declarant and the declaration thereon are in all respect genuine and correct.

- 9.5.** Goods declarations may be processed directly by the Declarant or in case of juridical persons, by officers or employees specifically authorized to process the goods declaration. Declarants may allow only its duly authorized representatives to process the goods declaration.
- 9.6.** All examination of goods, when required by law or regulation, shall only be done in the presence of the declarant or his duly authorized representative.
- 9.7.** The following persons registered as a Declarant shall be authorized to sign the goods declaration, specifically Box 50 of the SAD:
- a. For corporations and cooperatives, a senior officer specifically authorized to sign the goods declaration as declarant;
 - b. For partnership, a partner or a responsible officer specifically authorized to sign the goods declaration as declarant; and
 - c. For sole proprietorships, the sole proprietor himself or the responsible officer of the company duly authorized to sign as the declarant, if applicable.

Section 10. Opening of Account with the VASPs. Declarants under this Order shall be required to open an account with any of the VASPs, through their respective websites: CDEC (www.etrade.net.ph), EKonek (www.ekonek.com), InterCommerce (www.intercommerce.com.ph), and shall be given assigned user account credentials ("username and password") after successful registration.

Section 11. Registration in the CPRS as Declarant. Declarants shall log-in to the VASP using the user account credentials and register. For Corporations, the Company will register as Importer while the authorized representative will register as Broker. The Company will use its own Tax Identification No. (TIN) while the authorized representative will use his/her individual or personal TIN, filling up the "PRC ID No." field as "NONBROKER. The Authorized Representative shall indicate his/her name in the data field for "Business Name". In filling up the data field for "Business Address", he/she shall first indicate his/her address and then the name and address of the company he/she is representing ("for the account of or FAO").

Example:

TIN No. : Personal TIN of authorized representative

Business Name : Name of authorized representative

Business Address : Address of authorized representative
FAO Company Name
Address of Company

For Sole Proprietorships, the declarant will register as both (1) **Importer** and (2) **Broker** under the CPRS module in the VASP website, using the same personal Tax Identification No. (TIN). When registering as Broker, the field "PRC ID No." should be filled up as "**NONBROKER**". In case where the sole proprietor designates an

authorized representative as a declarant, procedures for the registration of declarants for corporations as provided in this Order shall apply.

Declarants under this Order representing corporations and other business entities shall use Code 0000 to be used in filling up the Nature of Business field to indicate their status as Declarant of the company or business entity they represent.

Section 12. Lodgement of Goods Declaration by Entities considered as Declarants under this Order. Lodgement of good declaration shall be made through the VASP.

For Corporations and other business entities, the declarant shall encode the following information in the following data fields:

Box 8 - Importer's company name, business address and Company TIN

Example: ABC Trading Corporation
2356 West Avenue
Quezon City, Philippines

Box 14 - Authorized Representative's name and name of company he/she is representing, his/her business address and personal TIN

Example: Juan dela Cruz fao ABC Trading Corporation
1223 North Road, East Village
West City, Philippines

The authorized representative will also sign twice in Box 50 of the printed copy of the SAD, first as Importer/Attorney-in-fact and second as Broker.

For sole proprietorships, the declarant shall input the same address and TIN in both Box 8 and 14 of the Single Administrative Document (SAD) and shall sign twice of Box 50 of the printed copy of the SAD first as Importer/Attorney in Fact and second, as Broker. In case where the sole proprietor designates an authorized representative as a declarant, procedures for the lodgement of goods declaration for corporations as provided in this Order shall apply.

Section 13. Repealing Clause. This CMO specifically amends or repeals previously issued CMOs which are inconsistent with the provisions herein stated.

Section 14. Effectivity Clause. This CMO shall take effect on _____.



REY LEONARDO B. GUERRERO

Commissioner, BOC

JUL 09 2019



BOC-02-00643



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

APPLICATION FORM FOR ACCREDITATION OF DECLARANT

Note: To be accomplished and signed by the applicant

1. Name: _____
(Last) (First) (Middle)
TIN: _____ Citizenship: _____
Date of Birth: _____ Gender: _____ Civil Status: _____
Home Address: _____
Contact Number: _____ Email: _____

2. Company Name: _____
Office Address: _____
TIN: _____ Email Address: _____
SEC/DTI/CDA Registration No. _____
Phone No.: _____ Fax No.: _____

3. Employment/ Business Record
(attach separate sheet if necessary)

Position	Company	Year employed

4. Educational Attainment:

Educational Course	Name of Institution (write in full)	Degree/ units received	Date Graduated or Last attended
College			
Vocational Trade/ Course			
Graduate Studies			

5. Examinations Passed (check appropriate box) :

- Board: Certificate/License No. _____ Date and Place: _____
 Bar: Roll No. _____ Date and Place: _____
 Others (specify) _____

6. Seminars or Training in Tariff and Customs Matters
(attach separate sheet if necessary)

Title	Number of Hours	Period Covered	Conducted By

7. Trade or Personal References (person not related by consanguinity or affinity to applicant)

Name	Relationship	Address	Tel No.

8. Attachments to support application paper

- BCOR evidencing payment of application fee
- Printed CPRS Profile
- SEC Registration/ DTI/CDA Registration
- Photocopy of TIN Card/ BIR form 1901
- Certified photocopy of the BIR Certificate of Registration (BIR Form No. 2303), if applicable, and Latest Income Tax Return (ITR) duly received by the BIR
- Photocopies with specimen signatures of two (2) valid government issued identification cards (I.D.)
- Valid NBI Clearance
- SEC/DTI/CDA Registration of Company
- SPA/ Board Resolution authorizing the Declarant to act for and in behalf of the consignee, importer or holder of the bill of lading

9. Have you ever been convicted of any crime or violation of law or regulation by any court or tribunal? () YES () NO

If "YES", state details of the offense/ violation, name and branch of the court/ tribunal, date of promulgation of decisions, etc. _____

10. Have you ever been barred from transacting customs business and/or entering the customs premises or zones? () YES () NO. If "YES", give details.

If the barring order was not perpetual, has the order been already lifted () YES () NO. If "YES", give details of the order and date of lifting.

I hereby certify under oath that all the above information are true and correct; all documents submitted 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 accreditation of the undersigned as the applicant.



Signature over Printed name of Applicant
Date: _____

SUBSCRIBED AND SWORN to before me this _____ day of _____
In Manila, Philippines, affiant exhibiting to me his/her _____
Issued at _____ on _____

Doc No. _____
Page No. _____
Book No. _____
Series of _____



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

APPLICATION FORM FOR ACCREDITATION OF DECLARANT

Note: To be accomplished and signed by the applicant

1. Name: _____
 (Last) (First) (Middle)
 TIN: _____ Citizenship: _____
 Date of Birth: _____ Gender: _____ Civil Status: _____
 Home Address: _____
 Contact Number: _____ Email: _____

2. Company Name: _____
 Office Address: _____
 TIN: _____ Email Address: _____
 SEC/DTI/CDA Registration No. _____
 Phone No.: _____ Fax No.: _____

3. Employment/ Business Record
 (attach separate sheet if necessary)

Position	Company	Year employed

4. Educational Attainment:

Educational Course	Name of Institution (write in full)	Degree/ units received	Date Graduated or Last attended
College			
Vocational Trade/ Course			
Graduate Studies			

5. Examinations Passed (check appropriate box) :

Board: Certificate/License No. _____ Date and Place: _____
 Bar: Roll No. _____ Date and Place: _____
 Others (specify) _____

6. Seminars or Training in Tariff and Customs Matters
 (attach separate sheet if necessary)

Title	Number of Hours	Period Covered	Conducted By

7. Trade or Personal References (person not related by consanguinity or affinity to applicant)

Name	Relationship	Address	Tel No.

8. Attachments to support application paper

- BCOR evidencing payment of application fee
- Printed CPRS Profile
- Latest Income Tax Return (ITR) duly received by the BIR
- Latest SPA/ Board Resolution authorizing the Declarant to act for and in behalf of the consignee, importer or holder of the bill of lading
- Affidavit of No change/ change of circumstances

9. Have you ever been convicted of any crime or violation of law or regulation by any court or tribunal? () YES () NO

If "YES", state details of the offense/ violation, name and branch of the court/ tribunal, date of promulgation of decisions, etc. _____

10. Have you ever been barred from transacting customs business and/or entering the customs premises or zones? () YES () NO. If "YES", give details.

If the barring order was not perpetual, has the order been already lifted () YES () NO. If "YES", give details of the order and date of lifting.

I hereby certify under oath that all the above information are true and correct; all documents submitted 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 accreditation of the undersigned as the applicant.



Signature over Printed name of Applicant
Date: _____

SUBSCRIBED AND SWORN to before me this _____ day of _____
In Manila, Philippines, affiant exhibiting to me his/her _____
Issued at _____ on _____

Doc No. _____
Page No. _____
Book No. _____
Series of _____

AFFIDAVIT OF NO CHANGE/CHANGE OF CIRCUMSTANCES

I, _____, of legal age, Filipino, with home address at _____, after having been duly sworn in accordance with law, hereby depose and state that:

I am the authorized representative acting as declarant of _____ with office address at _____.

In connection with the application for the renewal of accreditation as declarant, I hereby confirm that: (Please check appropriate box)

There are no changes

There are changes in the information previously declared as well as on the documents submitted as follows:

In view of the foregoing, I have attached documentary proof in support of aforementioned material changes;

I am executing this Affidavit to attest the truth and for whatever legal purpose it may serve.

Printed Name and Signature
AFFIANT

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

Doc No. ____
Page No. ____
Book No. ____
Series of ____