



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

June 6, 2014

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 80-2014

**TO:** All Deputy Commissioners  
All Directors & Chiefs  
All District & Port Collectors  
And Others Concerned

**SUBJECT: DOF Department Order No. 033-2014 and Customs Memorandum Order No. 11-2014 (Section 4) Re: Extension of Application Period for Importers and Customs Brokers with Valid and Existing Accreditation**

For your information is the attached copy of Department Order No. 033-2014 dated May 21, 2014 duly issued by Secretary Cesar V. Purisima, Department of Finance, and Customs Memorandum Order No. 11-2014 (Section 4) on the Extension of Application Period for Importers and Customs Brokers with Valid and Existing Accreditation.

Attention is hereby invited to the second and third paragraph of Department Order No. 033-2014 and Section 4 of CMO 11-2014, which read as follows:

**DEPARTMENT ORDER NO. 033-2014 (2<sup>nd</sup> and 3<sup>rd</sup> paragraph)**

"In order to give all importers and customs brokers concerned ample time to prepare and comply with such requirements, the period within which to file their application with the BIR and the BOC pursuant to the rules issued for this purpose shall be deemed extended **until 30 June 2014**, or the original expiration of the BOC accreditation, whichever comes earlier.

Failure to file the proper application with the BIR and the BOC by the date stated in the immediately preceding paragraph shall result in the automatic cancellation of such accreditation, **effective 1 July 2014 or the date of expiration as indicated in the accreditation, whichever is earlier.**"

**CMO 11-2014 (Section 4)**

"4. Deadlines for compliance with the requirements of this CMO

a. For All Importers

Nature of Application	Documents to Submit	Deadline
1. New Applicants	Documents listed in Section 5.c.I	None
2. I-CARE accreditation expired before March 1, 2014 and not renewed	Documents listed in Section 5.c.I	None


3. I-CARE accreditation was scheduled to expire sometime between March 1, 2014 and May 31, 2014 but automatically extended to May 31, 2013 pursuant to OCOM Memo dated February 26, 2014	Documents listed in Section 5.c.I	May 31, 2014
<b>4. Importers with I-CARE accreditation expiring between June 1-30, 2014</b>	<b>Documents listed in Section 5.c.I</b>	<b>On or before date of expiration of existing I-CARE accreditation (June 1-30, 2014)</b>
<b>5. I-CARE accreditation will expire from July 1, 2014 onwards (all other importers not covered by above items 1-4)</b>	<b>Documents listed in Section 5.c.I</b>	<b>June 30, 2014</b>

b. For All Customs Brokers

Nature of Application	Documents to Submit	Deadline
1. New Applicants	Documents listed in Section 5.c.II	As submitted
2. I-CARE accreditation expired and not renewed	Documents listed in Section 5.c.II	As submitted
3. I-CARE accreditation expired or will expire on or before May 31, 2014 but automatically renewed pursuant to OCOM Memo dated February 26, 2014	Documents listed in Section 5.c.I	May 31, 2014
<b>4. I-CARE accreditation expiring between June 1-30, 2014</b>	<b>Documents listed in Section 5.c.II</b>	<b>On or before date of expiration of I-CARE existing accreditation (June 1-30, 2014)</b>
<b>5. I-CARE accreditation will expire from July 1, 2014 onwards (all customs brokers not covered by above items 1-4)</b>	<b>Documents listed in Section 5.c.II</b>	<b>June 30, 2014</b>

For strict implementation.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

  
**MARIA EDITA Z. TAN**  
 Deputy Commissioner, RCMG  
 Officer-in-Charge, BOC



JUN 16 2014



CMC 80-2014 p.3

Internal Admin. Group

Received by: VICKY REYES

Date: 05/23/14

Time: 3:30

Republic of the Philippines

# DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



DEPARTMENT ORDER NO. 033-2014

21 May 2014

## SUBJECT: EXTENSION OF APPLICATION PERIOD FOR IMPORTERS AND CUSTOMS BROKERS WITH VALID AND EXISTING ACCREDITATION

Pursuant to Department Order (DO) No. 12-2014, as amended by DO 18-2014, importers and customs brokers have been informed of the requirements for accreditation with the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC) and the rules applicable thereto, including the pertinent periods and deadline for compliance.

In order to give all importers and customs brokers concerned ample time to prepare and comply with the requirements, the period within which to file their application with the BIR and the BOC pursuant to the rules issued for this purpose shall be deemed extended **until 30 June 2014**, or the original expiration of the BOC accreditation, whichever comes earlier.

**URGENT**

Failure to file the proper application with the BIR and the BOC by the date stated in the immediately preceding paragraph shall result in the automatic cancellation of such accreditation, **effective 1 July 2014 or the date of expiration as indicated in the accreditation, whichever is earlier.**

The accreditation of all importers and customs brokers who have filed their applications with the BIR and the BOC in accordance with the foregoing paragraphs shall be deemed extended until further notice from the BOC: *Provided*, that in case an application is denied by the BIR, the accreditation shall be deemed cancelled from the date of such denial. For this purpose, the BIR is instructed to duly inform the BOC of the accreditation results, which information will serve as the basis of the BOC in giving the proper notice to the importers and customs brokers.

For the applications of importers and customs brokers with valid and existing accreditation from the BOC, the BIR may either: (1) issue the Importer Clearance Certificate (ICC) or the Broker Clearance Certificate (BCC), as the case may be, which shall be valid for three (3) years; (2) deny the application; or (3) issue a provisional ICC/BCC valid for three (3) months, in which case, the BIR shall rule upon the application before the expiration of the three (3)-month period.

This Order shall take effect immediately upon publication.

REVENUE GRY

BOC

CESAR V. PURISIMA  
Secretary

020984



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

**MEMORANDUM**

26 February 2014

TO : The Head, Account Management Office  
All District and Sub-port Collectors  
All Deputy Commissioners

FROM : JOHN P. SEVILLA  
Commissioner

FEB 27 2014



SUBJECT : TRANSITION POLICIES AND GUIDELINES FOR THE IMPLEMENTATION OF CMO NO. 4 – 2014 with the 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"

To prevent disruption in customs operations and ensure the orderly accreditation of importers and customs brokers pursuant to Customs Memorandum Order (CMO) No. 4 – 2014 and Revenue Memorandum Order (RMO) No. 10 – 2014, and pursuant to DOF Department Order No. 12 – 2014, all importers and customs brokers with existing I-CARE accreditation expiring between the period of March 1, 2014 to May 31, 2014 shall be allowed automatic extension of their existing accreditation until May 31, 2014. In the interim, these importers and customs brokers shall secure their BIR-ICC and BIR- BCC pursuant to RMO 10 – 2014 and secure approval of their accreditation application from the Account Management Office (AMO) under CMO 4 – 2014 until May 31, 2014.

For strict and immediate compliance.



22 May 2014

**CUSTOMS MEMORANDUM ORDER NO. 11-2014**

**SUBJECT: REVISED GUIDELINES FOR REGISTRATION OF IMPORTERS AND CUSTOMS BROKERS WITH THE BUREAU OF CUSTOMS (BOC) PURSUANT TO DOF DEPARTMENT ORDER NO. 33-2014**

1. Objectives

- a. To implement DOF Department Order No. 33 - 2014;
- b. To prescribe, revise and simplify rules for the accreditation of an importer or customs broker;
- c. To ensure the effective and proper enforcement of the Tariff and Customs Code of the Philippines, as amended (TCCP) and all other relevant laws, rules and regulations by ensuring that only legitimate entities are accredited as importers and customs brokers;
- d. To guard the interest of the government against abuse of accreditation privileges; and for other purposes.

2. Coverage

Unless otherwise provided, 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;
- d. Importation of personal effects, vehicles, motorcycles and household goods of a balikbayan and his/ her family under R.A. No. 6768, as amended, Overseas Contract Workers and other returning residents;
- e. 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). This shall include importation of

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personal effects and household goods of foreign workers and consultants, and officials and employees of foreign embassies, legations, consular officers and other representatives of foreign governments;

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.

3. Application for BIR-Importer Clearance Certificate (BIR ICC) or BIR-Broker Clearance Certificate (BIR BCC)

In compliance with DOF DO 33 – 2014 and BIR Revenue Memorandum Order 10-2014, all importers and customs brokers shall first apply for accreditation with the BIR for the issuance of their respective BIR ICC or BIR BCC, as the case may be. Thereafter, upon securing the BIR ICC or BIR BCC, importers and customs brokers shall file an application for accreditation with the BOC-Account Management Office (BOC-AMO) as described in this CMO.

However, importers and customs brokers who have already complied in full with the requirements of CMO 04 - 2014 are not covered by this CMO.

4. Deadlines for Compliance with the Requirements of this CMO

- a. For All Importers

<i>Nature of Application</i>	<i>Documents To Submit</i>	<i>Deadline</i>
1. New Applicants	Documents listed in Section 5.c.1	None
2. I-CARE accreditation expired before March 1, 2014 and not renewed	Documents listed in Section 5.c.1	None
3. I-CARE accreditation was scheduled to expire sometime between March 1, 2014 and May 31, 2014 but automatically extended to May 31, 2014 pursuant to OCOM Memo dated February 26, 2014	Documents listed in Section 5.c.1	May 31, 2014
4. Importers with I-CARE accreditation expiring between June 1 – 30, 2014	Documents listed in Section 5.c.1	On or before date of expiration of existing I-CARE accreditation (June 1 – 30, 2014)

5. I-CARE accreditation will expire from July 1, 2014 onwards (all other importers not covered by above items 1 - 4)	Documents listed in Section 5.c.I	June 30, 2014
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b. For All Customs Brokers

<b>Nature of Application</b>	<b>Documents To Submit</b>	<b>Deadline</b>
1. New Applicants	Documents listed in Section 5.c.II	As submitted
2. I-CARE accreditation expired and not renewed	Documents listed in Section 5.c.II	As submitted
3. I-CARE accreditation expired or will expire on or before May 31, 2014 but automatically renewed pursuant to OCOM Memo dated February 26, 2014	Documents listed in Section 5.c.II	May 31, 2014
4. I-CARE accreditation expiring between June 1 – 30, 2014	Documents listed in Section 5.c.II	<b>On or before date of expiration of I-CARE existing accreditation (June 1 – 30, 2014)</b>
5. I-CARE accreditation will expire from July 1, 2014 onwards (all customs brokers not covered by above items 1 – 4)	Documents listed in Section 5.c.II	June 30, 2014

Failure to comply with the foregoing requirements on or before the scheduled deadlines shall result to the cancellation of existing accreditation of importers and customs brokers, without prejudice to the re-filing of the same upon compliance with the requirements.

5. Procedure for Accreditation

a. Apply for BOC-Client Profile Registration System (CPRS)

All importers and customs brokers are required to apply for registration under the BOC Client Profile Registration System (CPRS). After the application is "STORED" in the system, the applicant shall then print the CPRS profile which shall form part of the application.

b. Payment of Processing Fee

All importers and customs brokers shall pay a processing fee equivalent to One Thousand Philippine Pesos (PhP1,000.00) upon submission of its application. Thereafter, a Bureau of Customs Official Receipt (BCOR) shall be issued upon payment of said processing fee.

c. Submission of Documentary Requirements

All importers and customs brokers shall submit original copies or certified true copies of documentary requirements provided below.

The original copies may be required for presentation by the BOC- AMO for purposes of comparison in case of doubt as to the authenticity of the certified true copies.

I. For importers (List A)

- a. Application Form (*Appendix 1-A and 1-B*) with Sworn Undertaking to accept notice by electronic mail and to strictly abide with existing rules and regulations on the Statement of Full Description of Imported Articles covered by entry declarations;
- b. Depending on whether the applicant is a first time applicant or not:
  - i. For applicants not accredited by BOC at the time of application:
    - Original or certified true copy of BIR Importer Clearance Certificate (ICC)
  - ii. For applicants accredited by BOC at the time of application, either of the following:
    - Original or certified true copy of BIR Importer Clearance Certificate (ICC);
    - Official receipt and follow-up stub issued by the BIR upon application by the Importer for the BIR-ICC.
- c. Official Receipt evidencing payment of processing fee
- d. List of Expected Imports, including, if possible, clear description in both technical and tariff terms, estimated volume and values for the incoming 12 months.



- e. Corporate Secretary Certificate or Special Power of Attorney for Designated Signatories (with sample original signatures) in the import entries;
  - f. Two (2) valid government-issued I.D. with picture (e.g. passport, driver's license, SSS, GSIS I.D, PRC card, UMID, IBP card) of the applicant and responsible officers (i.e. President, CEO, Vice President, Managing Partner, and responsible officers declared in the CPRS)
  - g. In case of corporations or partnerships or cooperatives, the applicant's original copy of NBI clearance issued within the last three (3) months prior to the date of application for accreditation; in case of sole proprietors or individuals, original copy of NBI clearance issued within the last three (3) months prior to the date of application for accreditation.
  - h. Printed CPRS profile of the importer and updated email notification of "STORED" CPRS profile
  - i. For corporations or partnerships or cooperatives, General Information Sheet (GIS) and company profile (with pictures of office premises and warehouse/storage facility); company or trade profile in case of sole proprietors and individuals (with picture of office premises and warehouse/storage facility, if applicable)
  - j. Personal profile (*Appendix 2*) of the applicant and responsible officers
  - k. Previous Certificate of Accreditation, if any.
- II. For customs brokers (List B)
- a. Application Form (*Appendix 3*), which includes the following:
    - three (3) sample original signature
    - Sworn Undertaking to accept notice by electronic mails and to strictly abide with existing rules and regulations on the Statement of Full Description of Imported Articles covered by entry declarations
    - Sworn undertaking that the customs broker has actual knowledge of the contents of the declaration and attests to its truthfulness

- b. Depending on whether the applicant is a first time applicant or not:
    - i. For applicants not accredited by BOC at the time of application:
      - Original or certified true copy of BIR Broker Clearance Certificate (BCC)
    - ii. For applicants accredited by BOC at the time of application, either of the following:
      - Original or certified true copy of BIR Broker Clearance Certificate (BCC);
      - Official receipt and follow-up stub issued by the BIR upon application by the Importer for the BIR-BCC.
  - c. Official Receipt evidencing payment of processing fee
  - d. Valid PRC I.D.
  - e. List of clients with complete address and contact details (not applicable for customs brokers applying for accreditation the first time)
  - f. List of authorized representatives with personal details, photos and specimen signature.
  - g. Printed CPRS profile and updated email notification of "STORED" CPRS profile
- d. Where to submit the documents:
- i. Within Metro Manila: to BOC-AMO
  - ii. Outside of Metro Manila: the application, together with the supporting documents, may be coursed through the Office of the District Collector concerned, who shall then indorse said application to BOC-AMO.
- e. Approval/Denial of Application

As far as practicable, all applications for accreditation shall be acted upon not later than fifteen (15) working days upon receipt of said application, together with the documentary requirements. The period of fifteen (15) days will not run if any document required herein is lacking. All notices shall be sent through email.

## 6. Validity of Accreditation

- a. If the importer submits a BIR-ICC, or a customs broker submits a BIR-BCC, in fulfillment of the requirements in Section 5.c.I or Section 5.c.II, then the importer's or customs broker's accreditation shall be valid for the same duration as that of its BIR-ICC or BIR-BCC.
- b. If the importer submits proof of application for BIR-ICC, or a customs broker submits proof of application for BIR-BCC, in fulfillment of the requirements in Section 5.c.I or Section 5.c.II, then the BOC accreditation shall be temporary. This temporary BOC accreditation shall expire on the following dates:
  - i. If the BIR formally denies the application for a BIR-ICC or BIR-BCC, the temporary BOC accreditation shall expire 30 days after the date either the BIR or the BOC notifies the importer or customs broker that its application for BIR-ICC or BIR-BCC has been denied, whichever comes earlier. Upon expiration of the temporary BOC accreditation, the importer or customs broker shall no longer be accredited to transact with the BOC.
  - ii. If the BIR issues the BIR-ICC or BIR-BCC, the BOC accreditation shall remain valid for the same duration as that of its BIR-ICC or BIR-BCC.
  - iii. If the BIR issues a provisional BIR-ICC or BIR-BCC, the temporary BOC accreditation shall expire 30 days after the expiration of the provisional BIR-ICC or BIR-BCC. If after issuing a provisional BIR-ICC or BIR-BCC, the BIR subsequently issues a BIR-ICC or BIR-BCC before the expiry of the provisional BIR-ICC or BIR-BCC, the importer or customs brokers' accreditation shall be valid for the same duration as that of its BIR-ICC or BIR-BCC.
- c. If the importer or customs broker submits proof of application for BIR-ICC or BIR-BCC, either the BIR or BOC will inform the importer or customs broker of the outcome of that application. Such notification will be done by e-mail to the e-mail address stated in the application form. It is the responsibility of the importer or customs broker to provide an accurate e-mail address and regularly check it to receive updates on the status of its applications with the BIR or BOC.

## 7. Reportorial Requirements after Approval of Accreditation

- a. Any change in the information provided to the BOC-AMO in any of the documents in Section 5.c.I or Section 5.c.II must be reported to the BOC-AMO within 30 days from the occurrence of said change. Such change include, but are not limited to, the following:

- i. Change of telephone number, e-mail address, and physical address, i.e. office address and/or warehouse address;
  - ii. Change of business name;
  - iii. Change of ownership, Corporate Directors and Officers / Partners/ Cooperative Directors and Officers;
  - iv. Amendment/s to Articles of Incorporation/ Partnership / Cooperation and By-Laws, as approved by the appropriate government agencies;
  - v. Dissolution or closure / stoppage of business;
  - vi. Change in the Signatories;
  - vii. Mergers/Insolvencies; and
  - viii. Change in the list of importables
- b. In case of change of any circumstance of the importer or customs broker, the same should be communicated to the AMO, through the submission of the following, to wit:
- i. Affidavit of Change of Circumstance with supporting documents (i.e. mayor's permit, DTI registration, general information sheet, amended articles of incorporation etc.)
  - ii. Letter-request for amendment/cancellation of CPRS

After receipt of the foregoing documents and if found proper, AMO shall cancel the CPRS registration of the importer/customs broker. Thereafter, the concerned importer/customs broker shall relodge its CPRS, with the corresponding changes. After receipt of the CPRS of the importer/customs broker by AMO, the latter shall then reactivate the CPRS of the former.

c. Annual submissions

All importers and customs brokers shall submit yearly within fifteen (15) days, to be counted from the date of approval of BOC accreditation, the following documents, to wit:

I. For All Importers

- a. Updated General Information Sheet and company profile; the company or trade profile in case of sole proprietors or individuals

- b. Mayors Permit and Proof of lawful occupancy of office
- c. Updated List of Expected Imports, including, if possible, clear description in both technical and tariff terms including estimated volume and values for the incoming 12 months.
- d. Original or certified true copy of renewed BIR-ICC (to be submitted every 3 years)

II. For All Customs Brokers

- a. Updated Professional Profile
- b. Valid PRC I.D.
- c. Updated list of clients with complete address and contact details
- d. List of authorized representatives with personal details, photos and specimen signature
- e. Original or certified true copy of renewed BIR-BCC (to be submitted every 3 years)

8. Suspension or Cancellation of Accreditation

If at any time during the validity of a BOC accreditation, any of the following occurs, to wit:

- a. the BOC-AMO discovers any inaccuracy in any of the documents submitted in the application process with the BOC;
- b. the accredited importer or customs broker does not comply with any requirement after approval of accreditation as outlined in Section 7;
- c. the BOC discovers any violation of law or regulation by the accredited importer or customs broker;

the BOC may suspend or cancel the accreditation of the erring importer or customs broker, without prejudice to the right of the importer or customs broker to appeal such suspension or cancellation, or to re-apply for accreditation.

9. Passwords

Passwords or codes in whatever form given to the applicant as a consequence of the accreditation shall be personal only to the accredited importer or customs broker. Any use, misuse or unauthorized use of this password shall be the sole responsibility of the importer or customs broker.

10. Information sharing between BOC and BIR

- a. The BOC-AMO shall regularly provide the BIR-Accounts Receivable Monitoring Division (BIR-ARMD) with the following information:
    - i. List of importers and customs brokers that were able to secure a BIR-ICC and/or BIR-BCC but were nevertheless disqualified from accreditation under these rules.
    - ii. List of importers and customs brokers whose accreditations were suspended or cancelled by the BOC.
  - b. The BIR-ARMD shall likewise provide the BOC-AMO with the list of importers and customs brokers who have been issued either provisional or full BIR-ICCs and BIR-BCCs.
11. Risk Management within BOC

The BOC-AMO shall provide internal guidelines for the risk profiling of importers and customs brokers (high/medium/low risk). The risk profile of importers shall form as basis for membership under the Super Green Lane program or its equivalent. High risk importers and customs brokers shall be subjected to strict standards for processing entries with BOC. The BOC-AMO shall likewise conduct monitoring of activities of importers and customs brokers which shall aide in the risk profiling of importers and customs brokers.

12. Repealing Clause

Any order, rule or regulation contrary or inconsistent with this order or any of its provision are hereby repealed or amended accordingly.

  
JOHN P. SEVILLA  
Commissioner



MAY 23 2014