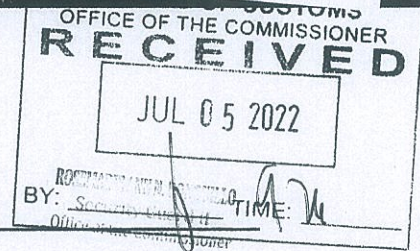




CUSTOMS ADMINISTRATIVE ORDER (CAO)
NO. 07-2022



SUBJECT: ACCREDITATION OF IMPORTERS

Introduction. Pursuant to Section 204 in relation to Section 1226 and other relevant provisions of Republic Act (R.A.) No. 10863 entitled "An Act Modernizing the Customs and Tariff Administration", otherwise known as "Customs Modernization and Tariff Act (CMTA)", the following guidelines on the accreditation of Importers are hereby consolidated and adopted.

Section 1. Scope. This CAO shall cover all Importers who will transact with the Bureau in relation to the importation, movement and clearance of goods.¹

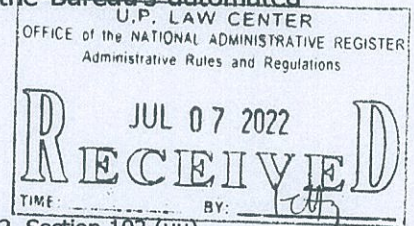
Section 2. Objectives.

- 3.1. To simplify the accreditation procedures for Importers including the use of mandatory receipt of electronic notices;
- 3.2. To enhance the Bureau's risk management and enforcement capabilities, and the introduction of simplified clearance procedures, through the full use of information and data provided by the Importers; and
- 3.3. To establish and implement an accreditation information management system making full use of the Information and Communications Technology (ICT).

Section 3. Definition of Terms. For purposes of this CAO, the following terms are defined as follows:

- 3.1. **Bureau** — shall refer to the Bureau of Customs.²
- 3.2. **Client Profile Registration System (CPRS)** — shall refer to the system where client information obtained during the accreditation or registration of various clients and stakeholders are captured and recorded. Enrollment in the Bureau's CPRS shall be mandatory for transactions through the Bureau's automated cargo clearance system.

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¹ cf. CMTA, Title XII, Chapter 3, Section 1226; cf. CMTA, Title I, Chapter 2, Section 102 (uu).
² CMTA, Title I, Chapter 2, Section 102(i).

3.3. Declarants of the Importer in the Goods Declaration — shall refer to the following persons registered by the Importer as their declarant:

3.3.1. For natural persons: Importer(s) or his/her representative authorized through a Special Power of Attorney; and

3.3.2. For juridical entities and other government agencies: Responsible officer(s) authorized through a Secretary's or Partners' Certificate in the case of juridical entities, or by the Head of Office for government agencies .

3.4. Geotagged Photos — shall refer to images that undergone the process of adding geographical information to various media in the form of metadata. Metadata are information within the recording file containing any digital identifiers that are captured as part of the actual recording, such as the recording data, time, GPS coordinates (latitude and longitude), and may even include bearing, altitude distance and place names.³

3.5. Importer — shall refer to the person who imports goods into Philippine territory or the consignee, the holder of the bill of lading or air waybill, or other equivalent transport document if duly endorsed by the consignee therein, or, if consigned to order, duly endorsed by the consignor.⁴

3.6. Indentor — shall refer to a person who, for compensation, acts as a middleman in bringing about a purchase and sale of goods between a foreign supplier and a local purchaser. An Indentor is on the same class as commercial broker or commission merchant.⁵

3.7. Joint Venture (JV) — shall refer to an association of persons or companies jointly undertaking some commercial enterprise, and which generally, all contribute assets and share risks. A JV requires a community of interest in the performance of the subject matter, a right to direct and govern the policy in connection therewith, and a duty, which may be altered by

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³ cf. Department of Environment and Natural Resources' National Greening Program (DENR-NGP) Geotagging Manual, Series of 2013 & Section 4, Rule 1 of Supreme Court A.M. No. 21-06-08-SC as cited in CMO No. 37-2021.

⁴ cf. CMTA, Title IV, Chapter 1, Section 404.

⁵ *Schmid v. R.J.L. Martinez Fishing Corp.*, GR No. 75198, October 18, 1988.

agreement to share both in profit and losses.⁶ It is an organization formed for some temporary purpose.⁷

3.8. Material Information — shall refer to substantive information compliant to the requirements of the Bureau concerning the identity and circumstances of the applicant Importer, in which the absence or misrepresentation thereof may be the basis for the disapproval of an accreditation application, the suspension or revocation of an existing accreditation, including the blacklisting of Importers, as the case may be.⁸

3.9. Non-regular Importer — as distinguished from a regular Importer, shall refer to a person or entity who imports goods and consequently transacts with the Bureau on one occasion only covered by a single bill of lading or air waybill within 365 days to be reckoned from the approval of the application for registration as non-regular importer.⁹

3.10. Principal Officers — shall refer to the directors and/or officers of the corporation including the President, Vice-President, Treasurer and Corporate Secretary as appearing in the Articles of Incorporation (AOI) or the General Information Sheet (GIS) in case of corporation; Resident Agent or Country Manager in case of foreign corporation; Chairman and Vice-Chairman of the cooperative; Partners in a partnership; Owner of a one-person corporation; or the Sole Proprietor, in case of sole proprietorship. In case of newly established corporation, the incorporators are considered Principal Officers of the corporation. Where the incorporators are juridical persons, the President or chief executive officer of the juridical entity shall be deemed Principal Officers of the applicant company or entity.

3.11. Responsible Officers — shall refer to the officers of the Importer who are duly designated and authorized to represent and sign the application for accreditation or registration on behalf of the Importer and to take full responsibility, together with the Principal Officers, in ensuring compliance by the company or organization/agency of its responsibilities as accredited Importer. Such officers shall also act and sign documents, for and on behalf of the Importer, relative to the importation, movement, and clearance of goods.¹⁰

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⁶ *Kilosbayan v. Guingona*, GR No. 113375, May 5, 1994.

⁷ *Aurbach, et. al. v. Sanitary Wares Manufacturing Corporation*, GR No. 75875, December 15, 1989.

⁸ cf. Black's Law Dictionary.

⁹ cf. CMO No. 04-2014; CMO No. 44-2009, Section 2.1.

¹⁰ cf. CMO No. 11-2014.

3.12. Third Party Importer — shall refer to any person who deals directly with the Bureau, for and on behalf of another person, relating to the importation of goods such as an Indentor, commercial broker and commission merchant.¹¹

Section 4. General Provisions.

- 4.1.** Only accredited Importers can transact with the Bureau using the Bureau's automated customs processing system.
- 4.2.** The customs accreditation shall be valid for a period of one (1) year from the date of its approval, unless otherwise suspended, revoked or cancelled as provided herein.
- 4.3.** The accreditation of an Importer may be automatically renewed by the Bureau for instances provided under this CAO and subject to the submission of the required documentations, as may be applicable.
- 4.4.** The Bureau may allow one-time accreditation privilege to Importers with a high level of customs compliance record under the Authorized Economic Operators (AEOs) and other trade facilitation programs.
- 4.5.** A Processing Fee in the amount of Two Thousand Pesos (Php2,000.00) shall be required for new application or renewal of accreditation.

The fees shall be subject to periodic review in accordance with Section 1301, Title XIII of the CMTA, and applicable rules and regulations.

- 4.6.** All applicants shall register with the Bureau's CPRS in accordance with the existing rules and regulations. They shall disclose therein the Responsible Officers of the Importer, Declarants of the Importer, if any, as well as other Material Information.

The Declarant of the Importer, other than a registered and licensed customs broker, shall be registered with the CPRS and authorized to act as such for only one Importer.

- 4.7.** The accreditation of the following Importers shall be governed by this CAO:

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¹¹ cf. CMTA, Title I, Chapter 2, Section 102 (uu).

- a. Other government agencies or instrumentalities;
- b. Foreign embassies, consulates, legations, agencies of other foreign governments;
- c. International organizations with diplomatic status and recognized by the Philippine government, including foreign workers and consultants; or
- d. Foreign officials and employees of foreign embassies, legates, consular officers and other representatives of foreign governments.

4.8. The Bureau shall issue separate guidelines for the accreditation, registration or monitoring of other types of Importers, such as the following:

- a. Non-Regular Importers;
- b. Importers of postal items;
- c. Importers of goods cleared exclusively through informal entry process, unless allowed by the Bureau's automated system;
- d. Registered business enterprises / locators of free zones; and
- e. Other Importers as may be determined by the Commissioner.

Provided, that the Importers enumerated herein shall be subject to the same responsibilities and penalties as provided under this CAO.

Section 5. Application Process for First Time or New Applicants.

5.1. A first time or new applicant shall file the application by opening a ticket in the Customer Care Portal System and upload the required documents with the hard copies to be submitted to the Accounts Management Office (AMO) or equivalent office, or any other office as may be directed by the Commissioner, through the Customer Care Center.

5.2. The application must state the following information:

- a. Type of entity (corporation, partnership, joint venture, government agency, etc.);
- b. Tax Identification Number (TIN);
- c. Contact Number and Email Address;
- d. Line of business (trading, manufacturing, etc.);
- e. Location of principal office or branches, and

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- warehouse/storage facilities if available;
- f. List of Principal and Responsible Officers of the Importer; and
- g. Other information as may be required by the Bureau especially for enforcement/risk management purposes.

The Bureau shall issue the appropriate issuances for the use of a uniform template for the Application Form.

5.3. In support of the application, the applicant shall submit the following pertinent documents:

- a. Duly completed application form;
- b. Bureau of Customs Official Receipt (BCOR) evidencing payment of Processing Fee;
- c. Printed CPRS of the Company and updated notification of "STORED" status, unless dispensed with by AMO or equivalent office. Notarization is not required;
- d. Written Authority as Signatory in the Application Form and Authorized Signatories in the Goods Declaration, to wit:
 - d.1. Corporate Secretary's Certificate (Corporation)
 - d.2. Partnership Resolution (Partnership);
 - d.3. Cooperative Resolution (Cooperative);
 - d.4. Affidavit of Proprietor as sole signatory (Sole proprietorship);
- e. PhilID or PhilSys Number (PSN) issued by the Philippine Statistics Authority (PSA), subject to authentication,¹² or in the absence thereof, two (2) valid government issued IDs (with picture) of Applicant, President and Responsible Officers (i.e., passport, UMID Card, SSS ID, Driver's License, Alien Certificate of Registration and Alien Employment Permit for aliens);
- f. Bureau of Internal Revenue (BIR) Registration (Form 2303);
- g. Proof of Business Registration, to wit:
 - g.1. Copy of Securities and Exchange Commission Registration, Articles of Incorporation and latest GIS (for corporations);
 - g.2. Copy of Securities and Exchange Commission Registration, Articles of Partnership (For partnership);
 - g.3. Copy of Cooperative Development Authority (CDA) Registration, Articles of Cooperation, Latest Cooperative Annual Progress Report (CAPR) (For cooperatives);
 - g.4. Copy of Department of Trade and Industry (DTI) Certificate of Business Name Registration (For sole proprietorship);

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¹² cf. Sections 12 and 13(g). Republic Act No. 11055 as implemented by Rule 2, Sections 12 and 13(h) IRR of RA No. 11055.

- h. Proof of financial capacity to import (Bank Certificate or other forms of financial certification), excluding Top 1000 Taxpayers and those with SGL accreditations;
- i. Valid Mayor's Permit where the main office is located;
- j. Company Profile with pictures of office with proper and permanent signage, and warehouse/storage facility if available;
- k. Location Map of office address, and warehouse/storage facility if available;
- l. Proof of Lawful Occupancy of Office Address, and warehouse if available, such as:
 - l.1. Lease contract entered into by the applicant;
 - l.2. Title of the property in the name of the applicant;
 - l.3. Affidavit of Consent from the owner and the title of the property under his/her name in case of usufruct; or
 - l.4. Notarized certification from the lessor or owner allowing the sharing of office in case of sublease;
- m. Income Tax Return (ITR) for the past three (3) years duly received by the BIR, if applicable;
- n. NBI Clearance of authorized signatory in the Application Form, issued within six (6) months prior to the application;
- o. Personal Profile of the applicant or authorized signatory in the application, the President, and Responsible Officers.
- p. Company Profile with Geotagged Photos of office with proper and permanent signage, and Geotagged Photos of warehouse/storage area, if applicable. The Geotagged Photos shall show, at the minimum, the following information:
 - p.1. Location address;
 - p.2. Latitude;
 - p.3. Longitude; and
 - p.4. Date and Time;
- q. Endorsement from the District Collector, if applicable; and
- r. List of Importables with pictures.

5.4. Additional Requirements in Case of Joint Venture. If the applicant is a Joint Venture, the application form shall be signed and submitted by a Responsible Officer duly authorized by the Principal Officers of the respective partners in the Joint Venture agreement. A certified true copy of the Joint Venture agreement shall be attached to the application. The respective partners in the Joint Venture shall likewise submit the required documents provided for under Section 5.3 of this CAO unless the document has been secured for purposes of the Joint Venture agreement.

For purposes of accreditation, the Importer shall either be in the name of the entities comprising the Joint Venture agreement or

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the nominated partner. In both instances, the acronym "JV" shall be suffixed in the registered name of the accredited Importer.

5.5. Documentary Requirements for applicants from other government agencies and instrumentalities or those enjoying special or diplomatic privileges as enumerated under Section 4.7 of this CAO. Applicants coming from government agencies and instrumentalities and those enjoying special or diplomatic privileges as enumerated under Section 4.7 of this CAO shall only be required to submit the following documents:

- a. Application Form;
- b. BIR Registration (Form 2303) for other government agencies and instrumentalities;
- c. PhilID or PSN issued by the Philippine Statistics Authority (PSA), subject to authentication,¹³ or in the absence thereof, two (2) valid government issued IDs (with picture) and personal profile of authorized signatory and declared Responsible Officers;
- d. CPRS; and
- e. Document showing the authorized person to sign the application on behalf of the applicant.

The Bureau shall develop a mechanism that allows registration of foreign embassies or international institutions, associations or organizations or their foreign officials and staff in lieu of BIR-issued Tax Identification Number.

The Bureau shall provide a template for the Application Form for importers covered under Section 4.7.

5.6. Changes in Documentary Requirements. The Commissioner may dispense with some of the requirements, or prescribe additional documents, to support the application. The Bureau shall issue separate guidelines detailing any changes in the documentary requirements provided under Section 5.3 of this CAO.

Section 6. Application Process for Renewal of Accreditation.

6.1. In support of the application for renewal, the applicant shall submit the following documents:

¹³ cf. Sections 12 and 13(g). Republic Act No. 11055 as implemented by Rule 2, Sections 12 and 13(h) IRR of RA No. 11055.

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- a. Application with updated list of importables with pictures, if any;
- b. BCOR evidencing payment of Processing Fee;
- c. Printed CPRS of the Company and updated notification of "STORED" status, unless dispensed with by AMO or equivalent office. Notarization is not required;
- d. Latest GIS (for corporations) or Latest Cooperative Annual Progress Report (CAPR) (For cooperatives);
- e. Latest Income Tax Return (ITR);
- f. Valid Mayor's Permit where the main office is located;
- g. Certification of No Change in Business Information, indicating therein the documents which remain valid and do not require updating.

If there are updates/changes in the applicant's Business Information, a Certification of Change in Business Information together with the necessary supporting documents must be submitted in accordance with Section 8.4 of this CAO.

- h. Updated proof of financial capacity to import goods (Bank Certificate or other forms of financial certification) (Top 1000 Taxpayers and under SGL Companies are exempted); and
- i. Updated Geotagged Photo of the applicant's office address, and warehouse/storage facility if applicable.

The information required in the application for renewal shall conform with Section 5.2. of this CAO. The Bureau shall provide a template for the Application Form for renewal of accreditation.

- 6.2.** The applicant shall only submit the electronic copy of the application and supporting documents to the AMO. However, if there are changes in the Business Information as listed under Section 8.4.1 of this CAO, a hard copy of the new document shall be submitted to the Bureau not later than ten (10) calendar days from submission of application online.

Nevertheless, the evaluation of the renewal application shall be based on the electronic copy of the documents.

- 6.3.** The Importer may file the application for renewal with complete supporting documents not earlier than thirty (30) calendar days prior to the expiration of the Accreditation. However, filing of application for renewal less than seven (7) working days prior to expiration shall be considered as late renewal.

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6.4. The following are the penalties for late filing of application for renewal:

Period	Fine (on top of Accreditation Fee)
Filing less than seven (7) working days prior to expiration	Php 1000.00
Filing after the expiration of Accreditation	Php 2000.00

6.4.1. Notwithstanding the foregoing, the Importer shall not be subject to penalties for late renewal under the following circumstances:

- a. The accreditation has been suspended and has expired during the period of suspension; or
- b. The Importer is a government agency or instrumentality or enjoys special or diplomatic privileges as listed under Section 4.7 of this CAO.

6.4.2. If the application for renewal was approved prior to the expiration of the validity period, the same shall take effect immediately after the lapse of the original period. However, if the application for renewal has not been acted upon within the prescribed period, the accreditation shall be deemed automatically extended,¹⁴ provided that in case of approval, the renewed accreditation shall retroact to the day immediately after the expiration of the previous accreditation.

6.4.3. The validity period for late applications for renewal, whether subject to penalties or not, shall be reckoned from the date of the approval of the application.

6.5. In accordance with Section 4.3 of this CAO, an accredited importer may apply for automatic renewal of accreditation with the Bureau by submitting online to the AMO or equivalent unit at least seven (7) working days prior to its expiration the following:

- 6.5.1. Request for Automatic Renewal;
- 6.5.2. Affidavit of No Change in Business Information;
- 6.5.3. BCOR showing payment of Processing Fee for renewal of accreditation; and

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¹⁴ Republic Act No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act 2018, Section 10.



6.5.4. Clearance from concerned offices within the Bureau indicating the following:

- a. No Outstanding Liability from Collection Service, Revenue Collection Monitoring Group (RCMG)
- b. No Warrant of Seizure and Detention (WSD) issued against shipments of the Importer, or if a WSD has been issued, the same was resolved in favor of the Importer, from the Intelligence Group (IG)
- c. No pending case or has not been the subject of investigation from the Legal Service, RCMG

6.5.5. Additional requirements as may be determined by the Bureau.

The Bureau shall issue a separate Customs Memorandum Order providing for the criteria, parameters and procedures for the automatic renewal of accreditation of importers, including the use of a uniform template in the Clearance for Automatic Renewal.

Section 7. Action on the Application.

7.1. On-Site Inspection or Verification. The authorized customs officers or deputized officers shall validate the information contained in the application and its supporting documents by conducting on-site pre-approval inspection and/or post-approval inspection of office, or warehouse/storage facility if available.

The conduct of inspection or site visit of the offices, facilities, premises, and warehouse/storage facility if available, to determine its existence may be outsourced.

In case of pre-inspection, the authorized customs officers or deputized officers shall submit the inspector's certification to the AMO or equivalent office as additional required documents in the application.

7.2. Completeness of Submitted Documents. Upon submission by the applicant, the concerned officer shall conduct preliminary assessment on the application and the completeness of the supporting documents.

For new applications, if the electronic copy of the submitted documents are incomplete, the concerned officer shall

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immediately notify the applicant of the lacking documentary requirement/s for submission. If the hard copies of the documents are incomplete when required, the same shall be returned to the applicant with instruction to submit the lacking document/s.

An application with incomplete requirements shall not be processed until the submission of the complete requirements, as duly communicated to the applicant.

If the documents are complete, the concerned officer shall officially receive the application.

7.3. Evaluation of the Application. An application shall be acted upon within seven (7) working days from receipt of complete documentary requirements.¹⁵ The evaluator from the AMO shall compare the information in the CPRS against the documents submitted in support of the application.

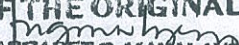
If upon evaluation, there are discrepancies or issues that require justification or submission of additional documents, the evaluation officer shall inform the applicant through the BOC portal to immediately submit the same within seven (7) calendar days from posting of the notice. Otherwise, the same shall be disapproved without prejudice to the filing of a new application and the payment of the corresponding fees.

However, if the applicant requests for additional period to submit the required documents, the application may be further processed provided that the period to act on the application shall be reckoned from the date of receipt of the justification or additional document/s.

7.4. Approval or Disapproval of Application.

7.4.1. The authority to approve or disapprove an application may be directly exercised by the Commissioner or delegated to a Bureau official.

7.4.2. In case of approved application, the Importer will be registered with the CPRS which will automatically generate a Certificate of Registration.

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¹⁵ Republic Act No. 11032, Section 9.



7.4.3. In case of disapproved application, the denial thereof shall be fully explained in writing, stating the name of the person making the denial and the grounds upon which such denial is based.

7.4.4. The following are grounds for denial of application:

- a. Non-submission of justification or additional document as required during evaluation process;
- b. Misrepresentation of Material Information; or
- c. Submission of false information or document.

In case of misrepresentation of Material Information or submission of false information or document, the Bureau may file appropriate criminal charges against the applicant and shall be barred from transacting with the Bureau.¹⁶

7.5. Deferment of Action on the Application. The Bureau shall defer the action of the application if upon verification, the Importer has an outstanding obligation or unpaid account until the same has been settled.

The applicant shall be duly informed of such deferment through its registered email address and/or through the Bureau's Customer Care Portal System (CCPS).

Section 8. Responsibilities of the Importer in Relation to Its Accreditation.

8.1. Declaration of Correct Information on the Application. An Importer shall be truthful in the declaration of information required in the application form and in other accreditation documents and papers, and shall ensure the correctness and veracity thereof.¹⁷


8.2. Declaration of Responsible Officers and Designated Declarants. An Importer shall fully and truthfully declare its officers, declarants, if any, and authorized representatives and shall be equally responsible for the latter's dealings and transactions with the Bureau.

8.3. Protected and Secured Passwords. An Importer shall assume full responsibility in protecting and securing passwords or codes

¹⁶ cf. CMTA, Title XII, Chapter 3, Section 1226.

¹⁷ cf. CMO No. 11-2014.

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in whatever form given by the accredited service provider or its equivalent unit as a consequence of the approval of the accreditation application. It shall be personal and exclusive to the Importer.

The Importer shall undertake, under oath, to monitor the use of passwords or codes and cannot claim good faith or allege the unauthorized use or misuse of the same.

The use of passwords or codes shall be deemed conclusive and attributable to the Importer, unless the unauthorized use thereof is reported through email or through the Bureau's official hotline number prior to the release of the shipment.


The Bureau shall ensure that the Value Added Service Provider (VASP) or the automated customs system shall send email notification to the Importer and/or broker immediately after lodgement of goods declaration.

The payment of duties, taxes and other charges, through the Importer's Authorized Agent Bank, in relation to the goods declaration, shall likewise validate and confirm the authorized use of such passwords or codes.

8.4. Reporting of Changes in Business Information.

8.4.1. Business Information covers, but not limited to, the following:

- a. Written Authority as Signatory in the Application;
- b. Bureau of Internal Revenue (BIR) Registration (Form 2303);
- c. Securities and Exchange Commission Registration and Articles of Incorporation (for corporations);
- d. Cooperative Development Authority (CDA) Registration, and Articles of Cooperation (for cooperatives);
- e. Company Profile with pictures of office with proper and permanent signage, and warehouse/storage facility, if available;
- f. Location Map of office address, and warehouse/storage facility if available;
- g. Proof of Lawful Occupancy of Office Address, and warehouse if available;
- h. NBI Clearance of authorized signatory in the Application Form, issued within six (6) months prior

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to the application;

- i. Personal Profile of the applicant or authorized signatory in the application, the President, and Responsible Officers, with copies of PhilID/PSN or two (2) valid government issued IDs with picture and signature; or
- j. Any other information provided or disclosed in the Application Form, such as contact number and email address, and in the CPRS.

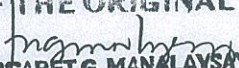
8.4.2. In the event of any change in the information, the Importer shall report and submit the related document to the Bureau within ten (10) calendar days from the occurrence thereof in accordance with the format and procedure to be prescribed by the Bureau.¹⁸

8.4.3. In case where the change in business information relates to a change in the location of the registered office, the Bureau shall issue an amended Certificate of Registration within seven (7) working days from receipt of the request and complete supporting documents, and shall conduct post inspection of the new office to verify the existence.

8.4.4. Notices and communications sent to the accredited Importer's e-mail addresses and contact numbers on record shall be deemed received. Failure to receive notices and communication from the Bureau on account of change in any of the business information cannot be used as defense in any Bureau-initiated proceedings against the Importer or its shipments.

8.5. Third Party Importer. A Third Party Importer shall at all times maintain a record of the contract it entered into with the ultimate consignee/s or beneficial owner/s of the goods. The supporting documents of the goods declaration such as but not limited to, bill of lading, invoice, or packing list shall clearly indicate that the importation is for account of another party or ultimate consignee. Otherwise, the importation shall be deemed for the own account and benefit of the Importer.

Third Party Importer transacting with the Bureau on behalf of Importers and consignees shall be treated equally as true Importers or consignees. They shall be liable for acts committed in violation of this Act and related laws.¹⁹

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¹⁸ cf. CMO No.11-2014.

¹⁹ cf. CMTA, Title XII, Chapter 3, Section 1226.



8.6. Principal Office and/or Branches, and Warehouse/Storage Facility, if available. The Importer shall at all times keep and maintain a physical office where the principal office of the Importer is located.

The Principal Office must have a designated location or to keep or store its records of Importation, books of accounts, business and computer systems, and all customs commercial data including payment records.²⁰

Said principal place of business where the Importer shall maintain its office operations, shall be declared as such in its accreditation application, as well as in all government registrations and permits.

The Importer is likewise required to declare the location of its warehouses/storage facilities, and/or branches, if available.

8.7. Business Name Signage. For proper identification of its declared place of business, an Importer shall, at all times, permanently keep and maintain a signage of its business name and/or identity, to be displayed conspicuously in the business premises.²¹

8.8. Attendance to Seminar/Webinar/Trainings or other Fora on Matters Related to Duties and Responsibilities as Accredited Importer and Other Rules and Regulations Issued by the Bureau.

8.8.1. The Importer must attend a total of eight (8) hours seminars/webinars/trainings or other fora on matters related to duties and responsibilities as accredited Importer and other rules and regulations issued by the Bureau within three (3) months after the approval of its application for accreditation. The Importer may request for an extension of another three (3) months.

Failure to attend the required seminar may result in the suspension of its accreditation subject to due notice.

8.8.2. The Bureau shall regularly schedule a seminar utilizing information and communications technology for this purpose.

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Administrative Officer V

²⁰ cf. CMTA, Title XIV, Chapter 1, Section 1427.

²¹ cf. CMO No. 23-2009.

For monitoring purposes, the Interim Training and Development Division shall regularly submit proof of compliance to the AMO or equivalent office.

Section 9. Responsibilities of the Accredited Importer in Relation to Goods Declaration.

9.1. Accuracy of Goods Declaration. The Importer shall be responsible for the accuracy of the goods declaration and for the payment of all duties, taxes and other charges due on the imported goods.²² To ensure the accuracy of the particulars given in the goods declaration, the Importer is allowed to request for the examination of the goods prior to lodgement and draw samples therefrom²³ or after lodgement when there are issues and controversies surrounding the goods declaration and import process.²⁴

Inadvertent errors shall be subject to imposition of penalties as provided under Section 108 of the CMTA and its implementing rules and regulations.²⁵

The Importer shall strictly abide by the rules and regulations on the full description of goods. It shall not lodge a general or inaccurate declaration, misclassification, misdeclaration, undervaluation or intentional over-quantity of shipments.

In case a Warrant of Seizure and Detention (WSD) is issued, a preliminary suspension of the Importer's accreditation for thirty (30) days may be imposed. The preliminary suspension shall be automatically lifted upon the lapse of such period, unless the same is extended by the Commissioner for fifteen (15) days based on meritorious grounds; *Provided*, that where the violation involves the importation of prohibited or restricted goods, the lifting of the suspension, if applicable, shall be done only after the resolution of the forfeiture proceedings.

If the lifting of the suspension is made beyond the validity of the accreditation, the Importer shall apply for renewal of its accreditation without penalty for late application.

9.2. Submission of True and Authentic Documents in support of the Goods Declaration. An Importer shall submit

²² cf. CMTA, Title I, Chapter 2, Section 107.

²³ cf. RKC, General Annex, Chapter 3, Standards 3.8 and 3.9.

²⁴ cf. CAO 9-2020, Section 6.4.2.

²⁵ cf. CAO 1-2020, Section 4.1.

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documents, which are true and authentic. He shall ensure the veracity, authenticity and genuineness thereof in order to preclude the submission of false, spurious and forged documents.²⁶

Section 10. Responsibility of the Accredited Importer for Payment of all Duties, Taxes and Other Charges Due on the Imported Goods. The accredited Importer shall be responsible for the payment of all duties, taxes and other charges due on the Imported goods,²⁷ including fines and surcharges.²⁸ The Importer shall likewise be responsible in the payment of deficiencies in duties and taxes, including fines, resulting from the conduct of post clearance audit.

The Importer shall pay within fifteen (15) days upon receipt of the demand letter from the Commissioner, upon recommendation by Assistant Commissioner, Post Clearance Audit Group (PCAG), or by the District Collector or his/her authorized representative. Provided, that in case of demand letters issued by the District Collector, the suspension shall be subject to the approval of the Commissioner after due notice and hearing.

Section 11. Responsibilities of the Accredited Importer for Post-Clearance Audit Purposes.

11.1. Retention of Records. For purposes of post clearance audit, the accredited Importer is required to keep at its principal place of business for a period of three (3) years from the date of final payment of duties and taxes or customs clearance, as the case

may be, all related records pertaining to the ordinary course of business and to any activity or information contained in the records as required under Section 1003 of Rep. Act 10863.

11.2. Access to Records. The Importer must allow authorized customs officers full and free access to the premises where such records are kept, to conduct audit examination, inspection, verification, and investigation of those records relevant to such investigation or inquiry.²⁹

11.3. Other responsibilities provided for under existing CAO and other regulations pertaining to post-clearance audit shall be applied suppletorily.

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MARGARET G. MANALAYSAY
Administrative Officer V

²⁶ cf. CMO No. 11-2014.

²⁷ cf. CMTA, Title I, Chapter 2, Section 107.

²⁸ cf. CMTA, Title IV, Chapter 3, Section 436.

²⁹ cf. CMTA, Title X, Chapter 2, Section 1002 in relation to Section 1427 and 1428.

Section 12. Responsibilities of the Accredited Importer to Cooperate in the Enforcement of the CMTA.

12.1. Cooperation in Customs Investigations. During any investigation conducted by the Bureau, an Importer shall fully cooperate when directed to submit pertinent papers and documents, as well as issue statements, affidavits and attestations.

12.2. False Information. An Importer shall not file or procure or assist in the filing of any claim, or of any document, affidavit, or other paper known by him to be false and fraudulent;³⁰ nor shall he/she knowingly give or solicit or procure the giving of any false or misleading information or testimony in any matter pending before the Bureau or official representative thereof.

12.3. Importation of Prohibited, Restricted or Regulated Goods. The Importer shall not import Prohibited Goods nor shall it import restricted or regulated goods without permit or clearance from the appropriate regulatory agency.

Section 13. Penalties. The following penalties shall be imposed for violation of the responsibilities enumerated under this CAO without prejudice to criminal or other actions that may be initiated by the Bureau against the Importer.

Nature of Violation		1 st Violation	2 nd Violation	3 rd Violation
Light Infractions:				
a.	Failure to cooperate in any customs investigation (Section 11.1)	Warning to suspension up to thirty (30) days	Suspension from one (1) month and 1 day to six (6) months	Revocation
b.	Failure to keep and maintain a signage of its business name and/or identity (Section 8.7)	Warning to suspension up to thirty (30) days	Suspension from one (1) month and 1 day to six (6) months	Revocation
c.	Failure to report changes in business information (Section 8.4)	Warning to suspension up to thirty (30) days	Suspension from one (1) month and one (1) day to six (6) months	Revocation
d.	Failure to strictly abide by the rules and regulations on the full description of goods or lodging or filing of inaccurate goods declaration, misclassification, misdeclaration, undervaluation (Section 9.1)	Warning to suspension from one (1) month to six (6) months	Suspension from six (6) months and one (1) day to one (1) year	Revocation

³⁰ cf. CMTA, Title XIV, Chapter 1, 1403.

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Nature of Violation		1 st Violation	2 nd Violation	3 rd Violation
e.	Importation of regulated goods with belated submission of import permit/clearance issued by government agency concerned for its shipment (Section 11.3)	Warning to suspension from one (1) month to six (6) months	Suspension from six (6) months and one (1) day to one (1) year	Revocation
Less Grave Infractions:				
a.	Denying an authorized customs officer full and free access to such records, books of accounts, business and computer systems, and all customs commercial data including payment records (Section 11.2)	Suspension from six (6) months and one (1) day to 12 months	Revocation	
b.	Failure to inform the Bureau of the change in the location of offices, facilities, premises and warehouse/storage facility, if available (Section 8.4)	Suspension from six (6) months and one (1) day to 12 months	Revocation	
c.	Failure to keep all the records of importations, books of accounts, business and computer systems and all customs commercial data in the manner prescribed under the CMTA (Section 11)	Suspension from one (1) month and one (1) day to six (6) months	Revocation	
d.	Failure to keep and maintain a physical office including office operations thereat (Section 8.6)	Suspension from six (6) months and one (1) day to 12 months	Revocation	
e.	Failure to pay within fifteen (15) days upon receipt of the demand letter by the Commissioner, unless the Importer has filed an appropriate action questioning the validity of the assessment (Section 10)	Suspension of accreditation until the liability has been paid, provided that the amount shall be at least five thousand pesos (Php 5,000.00)		
f.	Importation of regulated goods without permit or clearance from the appropriate regulatory agency (Section 12.3)	Suspension from six (6) months and one (1) day to one (1) year	Revocation	
g.	Importation of restricted goods under Section 119 of the CMTA with belated submission of import permit/clearance issued by government agency concerned for its shipment (Section 12.3)	Suspension from six (6) months and one (1) day to one (1) year	Revocation	
Grave Infractions:				
a.	Failure to strictly abide by the rules and regulations on the full description of goods or lodging or filing of inaccurate goods declaration, misclassification, misdeclaration, undervaluation or intentional over-quantity of shipments where entire shipment is forfeited in favor of the government. Provided, that the forfeiture is due to willful misdeclaration or undervaluation of imported or exported articles that	Revocation		

Nature of Violation		1 st Violation	2 nd Violation	3 rd Violation
	resulted or would have resulted in the loss of government revenues. (Section 9.1)			
b.	Filing, procuring, or assisting in the filing of any claim, or of any document, affidavit, or other paper known by him to be false and fraudulent, or knowingly giving, soliciting, or procuring the giving of any false or misleading information or testimony in any matter pending before the Bureau or official representative thereof (Section 12.2)	Revocation		
c.	Fraudulent or willful use of the company as Third Party Importer (Section 8.5)	Revocation		
d.	Importation of prohibited goods under Section 118 of the CMTA (Section 12.3)	Revocation		
e.	Importation of restricted goods under Section 119 of the CMTA without permit or clearance from the appropriate regulatory agency (Section 12.3)	Revocation		
f.	Intentional or fraudulent misrepresentation of Material Information or submission of false information or document in relation to its application for accreditation (Section 8.1)	Revocation		
g.	Intentional or fraudulent misrepresentation or submission of false names of officers, declarants, or authorized representatives (Section 8.2)	Revocation		
h.	Lodgement of goods declaration by the Importer other than those approved by the Commissioner to be processed in accordance with Section 17 of this CAO	Revocation		
i.	Submission of false information or documents to support its goods declaration (Section 9.2)	Revocation		
j.	Willfully concealing or destroying any invoice, book, or document relating to any goods liable to duty after an inspection thereof has been demanded by the District Collector, or at any time concealing or destroying any such invoice, book, or document for the purpose of suppressing any evidence of fraud therein contained (Section 11.2)	Revocation		

Section 14. Mitigating or Aggravating Circumstances.³¹ In the determination of the penalty to be imposed, the following attendant mitigating and/or aggravating circumstances are to be appreciated:

³¹ cf. Item VI, CMC No. 32-2017.

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Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

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8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

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- a. Business track record or standing;
- b. Good faith or lack of malice;
- c. First time offender;
- d. Admission of the infraction;
- e. Actual or material loss to the government;
- f. Wanton disregard of customs laws, rules and regulations;
- g. Habituality;
- h. Remorse or the lack thereof; or
- i. Other analogous circumstances.

Section 15. Blacklisting and its Effects.

15.1. The Importer, responsible officers in case of partnerships, corporations or cooperatives, and the declarant, if any, shall be barred or blacklisted from transacting with the Bureau in case of conviction of a crime involving moral turpitude at any time after filing of an application for accreditation or during the period of its validity.

As an inherent consequence of the sanctions of blacklisting, the Importer, declared responsible officers and declarant, if any, shall be disqualified from applying for customs accreditation under another business name or entity, or from being declared as such under a new customs accreditation application.

15.2. In addition to revocation of accreditation privileges arising from violation of this CAO, the Importer, the declared responsible officers and declarant, if any, may be blacklisted and disqualified from applying for customs accreditation under another business name or entity, or from being declared as such under a new customs accreditation application, and may no longer be allowed to enter customs premises.

Section 16. Treatment of Suspended, Cancelled or Revoked Accreditation.

16.1. Importers whose accreditation has been suspended, cancelled or revoked shall not be able to lodge or process the goods declaration in the Bureau's automated system.

16.2. The accreditation may be cancelled upon written request by the Importer. All revoked accreditations shall be reflected as "cancelled" until such time that the Bureau's automated system has been accordingly modified to reflect the actual status of the accreditation.



- 16.3.** The suspension or revocation of the Importer's Accreditation may only be set aside or lifted temporarily upon approval of the Commissioner or duly authorized representative, subject to the issuance by the Bureau of procedure for the purpose.
- 16.4.** If the period of suspension is more than the remaining validity period of the accreditation, the Importer may only re-apply for accreditation after the lapse of the period of suspension.
- 16.5.** In case where the penalty of suspension has been set aside, lifted temporarily or served, the accreditation status of the Importer shall be immediately reactivated. Provided that, if the suspension was set aside after the expiration of the accreditation or after the grace period allowed to renew the same, the Importer shall submit a new application with the AMO or equivalent office.
- 16.6.** In case where the revocation of the accreditation has been set aside, the reactivation of accreditation may only be made upon submission by the Importer of documentary requirements for new application and once approved, shall be valid for a new period of one (1) year.

Section 17. Request for Continuous Processing.

- 17.1.** An Importer whose accreditation has been suspended may request to the Commissioner, Attn: Legal Service, for the continuous processing of all its shipments which are still in transit or which arrived at the ports on or prior to the suspension. Upon receipt of the request with complete set of documents and corresponding explanations, if required, the Legal Service shall act on the matter within three (3) days.
- 17.2.** The Importer shall clearly indicate in the request that should it be given due course, 100% physical examination shall be conducted on the goods, regardless of the selectivity screen, on its own account, and that any unauthorized processing of shipments other than those approved by the Commissioner shall be a ground to revoke the accreditation.³²
- 17.3.** The request shall contain the following:

- a. Consignee's name, address and contact number;
- b. Bill of lading;

³² CMTA, Title IV, Chapter 2, Section 420 (e).

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- c. List and description of the shipment/s;
- d. Certificate of Arrival issued by the Piers and Inspection Division or its equivalent of the concerned Port, and
- e. Clearance or permit from the concerned agency for regulated or restricted goods, if applicable.

17.4. Once approved, the AMO or equivalent office shall reactivate the importer's accreditation within twenty four (24) hours from receipt of the approval, and shall forthwith notify the Importer concerned through electronic mail at its registered e-mail address. Lodgement shall be allowed only for Bills of Lading (BL) listed in the request. The District Collector shall report to the AMO or equivalent office the status of the BL approved by the Commissioner for processing for monitoring purposes.

Section 18. Compliance with Due Process. The Bureau shall issue procedure to afford due process to the Importer whose accreditation may be suspended, revoked or blacklisted. Provided, that the imposition of penalties shall be subject to the approval of the Commissioner.

To facilitate the conduct of the hearing or any other related proceedings by the Legal Service, the District Collector concerned and the AMO or equivalent office shall provide copies of relevant documents to the Legal Service, including the accreditation profile of the Importer, specifically the number of times the Importer has been suspended.

Section 19. Remedies of the Importer.

19.1. For Disapproved Application.

19.1.1. In cases where the disapproval has been directly exercised by the Commissioner, the applicant may file a Motion for Reconsideration within ten (10) days from receipt of the notice of disapproval which Motion shall be resolved within ten (10) days.

19.1.2. In cases where the disapproval has been issued by an authorized Bureau official, the applicant may appeal the same before the Commissioner within fifteen (15) calendar days from receipt of the notice of disapproval.

The Commissioner shall act on the said appeal within fifteen (15) calendar days from receipt thereof.

An appeal fee of One Thousand Pesos (Php1,000.00) shall be paid within the period of appeal. No appeal shall be perfected without the payment of the appeal fee.

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These remedies, however, are without prejudice to the filing of a new application, unless the disapproval was due to misrepresentation of Material Information or submission of false information or document.

19.2. In case of Suspension, Revocation or Blacklisting.

19.2.1. The Importer may file a Motion for Reconsideration with the Commissioner within fifteen (15) calendar days from receipt of the decision to suspend or revoke the accreditation, or blacklist the Importer.

19.2.2. If the Motion for Reconsideration is denied, the Importer may file an appeal within fifteen (15) calendar days from receipt of the denial of the Motion for Reconsideration.³³

Section 20. Compliance Monitoring.

20.1. The Bureau shall establish an efficient mechanism using ICT-based systems to properly monitor compliance by accredited Importers, such as verification of documents or post-inspection of office, and/or warehouse/storage facility if available, and inclusion of the ultimate consignee in the goods declaration processed by a Third Party Importer.

20.2. The Bureau shall establish an operational procedure and system for the creation of a compliance records database of Importers.

20.3. The AMO or equivalent office shall transmit to the BIR on a quarterly basis the list of accredited Importers for post-accreditation validation of tax compliance.³⁴

20.4. The collection, recording, storage, processing, sharing of data and information, and maintenance of data information in the CAO shall be secured and consistent with the principles and policy of R.A. No. 10173, also known as The Data Privacy Act.

Section 21. Repealing Clause. This CAO repeals all other CAOs and Administrative Orders on Accreditation of Importers. Until such time that a CMO is issued implementing this CAO, provisions of existing CMOs, Memoranda or Circulars not inconsistent herewith shall remain in full force and effect.

³³ cf. CMTA, Title I, Chapter 1, Section 114.

³⁴ DOF Department Order No. 11-2018.



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Administrative Officer V

Section 22. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force or effect.

Section 23. Effectivity. This CAO shall take effect fifteen (15) calendar days after its publication at the Official Gazette or a newspaper of national circulation.

The Office of National Administrative Register of the UP Law Center shall be provided three (3) certified copies of this CAO.

REY LEONARDO B. GUERRERO
Commissioner of Customs

Approved:

CARLOS G DOMINGUEZ
Secretary of Finance

JUN 28 2022



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Administrative Officer V