



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 (2nd and 3rd 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
4. Importers with I-CARE accreditation expiring between June 1-30, 2014	Documents listed in Section 5.c.I	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

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
4. I-CARE accreditation expiring between June 1-30, 2014	Documents listed in Section 5.c.II	On or before date of expiration of I-CARE existing accreditation (June 1-30, 2014)
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

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



DEPARTMENT OF FINANCE

Republic of the Philippines
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

Internal Admin. Group

Received by: VICKY REYES

Date: 05/23/14

Time: 3:30



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

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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

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.II	May 31, 2014
4. I-CARE accreditation expiring between June 1 – 30, 2014	Documents listed in Section 5.c.II	On or before date of expiration of I-CARE existing accreditation (June 1 – 30, 2014)
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

