

[BOC CUSTOMS MEMORANDUM ORDER NO. 04-2014, February 21, 2014]

**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**

1. OBJECTIVES

- 1.1 To implement DOF Department Order No. 12-2014;
- 1.2 To prescribe a simplified rule on the application, processing, approval, revocation or cancellation of accreditation of an importer or customs broker; and
- 1.3 For other purposes.

2. ADMINISTRATIVE PROVISIONS

- 2.1 Coverage. Unless otherwise, 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; and
 - d. 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).

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, entities who acquire tax-free imported goods from exempt persons, entities or agencies.

A "once-a-year" importer may, at any time, opt to apply for accreditation as a regular importer as provided in this Order. Similarly, a regular importer may apply for the cancellation of its accreditation and subsequently avail of the "once-a-year" importation arrangement as provided herein.

- 2.2 Submission of Additional Documents. An importer shall be allowed to accredit with the BOC upon submission of the following documents with the Account Management Office (formerly I-CARE):
 - a. Application Form

- b. BIR Importer Clearance Certificate (BIR-ICC)
- c. List of Importables with clear description in both technical and tariff terms as provided in existing rules and regulations including estimated volume and values for the incoming 12 months In case the list of importables includes regulated items, the corresponding accreditation/license/permit from the government agency concerned shall also be submitted, i.e., food. (LTO & CPR), rice (NFA), sugar (SRA), etc.
- d. Sworn Undertaking to accept notice by electronic mail and to strictly abide with the existing rules and regulations on the Statement of Full Description of Imported Articles covered by entry declarations.
- e. Corporate Secretary Certificate or Special Power of Attorney for Designated Signatories (with sample original signatures) in the import entries
- f. For sole proprietorship, original copy of NBI Clearance issued within the last three (3) months prior to the date of application for accreditation. In case of corporations, the responsible officers and majority stockholder shall also submit the original copy of the NBI Clearance.
- g. For new individual applicants, bank statement for the last three (3) months prior to the date of application for accreditation, when applicable.
- h. Two (2) Valid government I.D. with picture i.e. passport, driver's license, SSS, GSIS I.D. only
- i. Printed CPRS Application profile of applicant

In the case of customs brokers, the same shall be allowed to accredit with the BOC upon submission of the following documents with the Account Management Office (AMO):

- a. Application Form
- b. BIR Customs Broker Clearance Certificate (BIR-BCC)
- c. 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.
- d. Sample Original Signature
- e. Sworn undertaking that the broker has actual knowledge of the contents of the declaration and attests to its truthfulness

2.3 Processing Fee. All importers and customs brokers shall pay a processing fee equivalent to One Thousand Philippine Pesos (PhP1,000) upon submission of its application

2.4 Approval of Accreditation Application. Accreditation of importers and customs brokers shall be approved by the Chief, AMO. Applicants may file a request for reconsideration on any adverse decision of the Chief, AMO. Any request for reconsideration of the adverse decision of the Chief, AMO, shall be elevated to the Deputy Commissioner, RMCG for proper disposition, which shall be final and executory.

2.5 Validity of Accreditation. Accreditation of the importer or customs broker through the BOC-CPRS shall be valid unless its accreditation as