



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

CUSTOMS MEMORANDUM ORDER

NO. 23-2009

SUBJECT: Revised Rules and Regulations on Accreditation of Importers thereby amending Customs Memorandum Order No. 15-2009 dated April 13, 2009.

1.0. OBJECTIVES

- 1.1. 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;
- 1.2. To update, amend and or supersede CMO No. 15-2009 including all rules and regulations relating to accreditation of importers issued by the Bureau of Customs (BOC);
- 1.3. To guard the interest of the government against abuse of accreditation privileges.

2.0. COVERAGE

This Order shall cover all importers except the following importations which are exempt from the accreditation requirements under this Order but shall still be covered by separate rules and regulations, such as CMO No. 39-2008 on the Client Profile Registration System (CPRS):

- 2.1. First and Last Importation for the year;
- 2.2. Importations by parcel post;
- 2.3. Importations covered by special laws, to wit:
 - 2.3.1 Importations covered by the Special Economic Zone Act of 1995 (RA 7916);
 - 2.3.2 Importations by enterprises covered by the Bases Conversion Development Authority (RA 7227);
- 2.4. Importations of the Philippine Government, its agencies and instrumentalities;
- 2.5. Importations by foreign embassies, consulates, legations, agencies of other foreign governments and international organizations with diplomatic status and recognized as such by the Government of the Philippines, i.e. Asian Development Bank/World Health Organization.

3.0. GENERAL PROVISIONS

- 3.1. All importers shall be required to file an application for accreditation in the prescribed form as in Annex "A" hereof, which shall be under oath.
- 3.2. In the case of first time applicants, the application form shall be supported by the following documents:
 - 3.2.1. Mayor's Permit and Barangay Clearance
 - 3.2.2. BIR TIN Card and/or Vat (or Non-Vat) Certificate of Applicant
 - 3.2.3. Valid ID and Community Tax Certificate (CTC) of the applicant
 - 3.2.4. For corporations, SEC Certificate of Registration, Articles of Incorporation and By-laws and General Information Sheet as may be applicable
 - 3.2.5. For partnerships, SEC Certificate of Registration, Articles of Partnership and By-laws
 - 3.2.6. For cooperatives, Certificate of Cooperation issued by the Cooperative Development Authority (CDA)
 - 3.2.7. For sole proprietorships, proof of registration with the Department of Trade and Industry
 - 3.2.8. 2x2 pictures of the applicant with specimen signature at the back thereof
 - 3.2.9. Audited Financial Statement for the past year, if applicable
 - 3.2.10. BOI Certificate of Registration if applicable
 - 3.2.11. Income Tax of the company, partners, proprietor/owner for the past year, as may be applicable
 - 3.2.12. Proof of ownership or lawful occupation (i.e. Contract of Lease) of the business premises, as the case may be.
 - 3.2.13. Proof of utility billing
 - 3.2.14. Other documents or information that may hereafter be required, which shall be covered by a supplemental CMO, Office Order or Memorandum to be issued by the Commissioner of Customs from time to time.

The above documents shall be original copies or certified copies thereof. The original copies may be required by the Customs Accreditation Secretariat (CAS) for purposes of comparison in case of doubt as to the authenticity of the certified copies.

- 3.3. For renewal of accreditation, the application shall be supported by the following documents:
 - 3.1.1 Affidavit of No Change of Circumstance (in case there are no material changes in the applicant's data and circumstances as appearing in the previous accreditation)
 - 3.1.2 Notarized Application Form with BCOR
 - 3.1.3 Current Mayor's Permit and Barangay Clearance

All the above documents shall be subject to the verification/certification requirements mentioned under Section 2 hereof.

In case there are changes in the material information previously declared and filed (as enumerated under Section 5.3 hereof), the applicant, in addition to the above requirements except for 3.1.1 herein, shall instead submit an Affidavit of Change of Circumstance clearly stating the facts constituting the changes, together with the necessary documents in support thereof.

- 3.4. In case the applicant is a juridical personality, the application shall be filed by a responsible officer duly authorized by the corporation, partnership, cooperative or other similar entities in accordance with their respective governing laws, charter or by-laws, as the case may be.
- 3.5. Any material representation in the application form as well as in any of the accompanying documents will be a ground for the disapproval or cancellation of the accreditation as the case may be.
- 3.6. Any variance between the facts/information in the required document and the present circumstances of the applicant as well as any changes in the material information pertaining to the applicant, i.e. business address occurring before the filing of the application shall be immediately communicated and sufficiently explained to the CAS.
- 3.7. Failure to make the necessary notification/correction of the variance occurring before the filing of the application shall be a ground for the disapproval thereof or for its revocation if discovered thereafter.
- 3.8. All accreditations issued pursuant to this Order shall be valid for a period of one (1) year, starting from the date of issuance appearing on the corresponding Certificate of Accreditation.
- 3.9. Any importer whose accreditation has expired shall not be allowed to transact business with the BOC. Therefore, all importers who intend to continue availing of the accreditation privileges granted hereunder are required to file an application for the renewal of their accreditations, complete with the documents required under paragraph 3 hereof at least thirty (30) days prior to the date of expiration, as appearing in their respective Certificates.
- 3.10. Registration fee amounting to PHP1,000.00 for new applications and PHP500.00 for renewal shall be paid by the applicant to the BOC prior to the filing thereof with the Customs Accreditation Secretariat. For purposes of this Order, applications filed after thirty (30) days from date of expiration shall be considered as new.

4.0. ADMINISTRATIVE PROVISIONS

- 4.1. All importers whose Head/Principal Offices are located in Metro Manila shall file their notarized application form with the Customs Accreditation Secretariat created under CSO No. 1-2006 as amended by CSO No. 19-2008.
- 4.2. All importers whose Head/Principal Offices are located outside Metro Manila shall file the application with the CAS Satellite Office, or in case there is no such office in the area, with the Office of the District Collector Port/Sub-port Collector under whose jurisdiction the geographical location of the Head/Principal Office of the applicant(s) is/are situated.
- 4.3. Upon receipt of the application together with all the required documents under paragraphs 2 and 3 of Section IV hereof , the Executive Director, CAS shall immediately assign the same to an inspector, who shall within seven (7) days conduct the inspection of the business premises of the applicant for the purpose of verifying the following:
 - 4.3.1. Existence of the applicant in the indicated place of business
 - 4.3.2. Existence of the applicant's office, plant or warehouse, as the case may be.
 - 4.3.3. Actual business operations of the applicant or the impending commencement thereof, as the case may be
 - 4.3.4. Genuineness of the documents presented in support of the application.
 - 4.3.5. Other facts material to the application for accreditation.
- 4.4. In the case of applications filed outside Metro Manila, the inspection shall be conducted by CAS personnel stationed therein. Should there be no CAS Satellite Office in the area the inspection shall be conducted by BOC personnel duly designated as such by the concerned Collector of Customs.
- 4.5. After the inspection, the assigned inspector shall submit a report indicating his recommendations on the application to the Executive Director, who shall immediately assign the same to an evaluator, who shall in turn determine the following:
 - 4.5.1. Legitimacy of the business operations of the applicant
 - 4.5.2. Completeness of the documents required to be submitted hereunder.
 - 4.5.3. Absence of a variance or misrepresentation of material facts on the part of the applicant vis-à-vis' the documents submitted.
 - 4.5.4. Capability of the applicant to comply with customs rules and regulations
 - 4.5.5. Other risk factors affecting the application.
- 4.6. The assigned evaluator, shall, within seven (7) days submit a report together with his recommendations to the Executive Director, who shall in turn determine whether or not to give due course to the application.

- 4.7. In the case of the applications filed at the outposts, the assigned inspector shall submit a report with his recommendations to the concerned Collector of Customs, who shall forward the same together with his own findings and recommendations to the Executive Director, for the latter's consideration and approval.
- 4.8. All verifications/inspections/evaluations to be undertaken in relation to the applications shall be concluded not later than fifteen (15) days after receipt of the application. The period of fifteen (15) days will not run if any the documents required herein are lacking. In case of renewal of accreditation under Section 3.3 hereof, the CAS shall rule on applications within ten (10) days upon completion of all the documents required. Therefore, upon the lapse of the ten (10) day period and there is no formal notice of any discrepancy or insufficiency in the application, the same shall be considered approved without the need for further action on the part of the concerned applicant.
- 4.9. However, upon accreditation of an IVSP by the BOC, the inspection/verification activities mentioned in paragraphs 4.3 to 4.5 and 4.7 to 4.8 of this Section shall be performed by said IVSP.

5.0. SUPPLEMENTARY PROVISIONS

- 5.1. *Importer's Principal Place of Business* – An importer shall at all times keep and maintain a principal place of business where he shall conduct his business operations. Said principal place of business shall be duly declared with the CAS and supported with proper governmental registrations and permits.

In case a building or place of business is being shared by the applicant with another enterprise, each office space/warehouse, as far as practicable, must be sufficiently delineated by permanent division and markers, so as to make the applicant's office readily identifiable, as determined by the CAS. In any event, the concerned applicants/importers must justify the sharing and must show proofs that the lessors and/or building administrators concerned are aware of such arrangement and covered by proper contracts.

- 5.2. *Misuse of Accreditation Privileges* – An importer shall not use his accreditation privileges for any unlawful or fraudulent transactions with the BOC. He shall not allow himself to become a dummy of another importer or person for any unlawful and fraudulent customs transactions nor permit the use thereof, directly or indirectly, by another importer or person.
- 5.3. An accredited importer shall, within ten (10) days from the happening of the event, inform the CAS of any change in the material information previously declared and filed, such as, but not limited to the following:

- 5.3.1. Change of address, i.e. office address and/or warehouse address
- 5.3.2. Change of facsimile and/or telephone number/s
- 5.3.3. Change of Corporate Directors and Officers / Partners/ Cooperative Directors and Officers
- 5.3.4. Amendment/s to Articles of Incorporation/ Partnership / Cooperation and By-Laws, as approved by the appropriate government agencies
- 5.3.5. Dissolution or closure / stoppage of business

Failure to inform the CAS of the above circumstances shall be ground for the immediate revocation / cancellation of the erring importer's accreditation privileges. Moreover, this shall give rise to a *prima facie* presumption that the concerned importer has knowledge and the intention to use fraudulently his accreditation privileges."

- 5.4. Any importer who deliberately files an import entry, knowing fully well that the corresponding accreditation has expired shall subject the offending party and/or the imported articles to the penalties provided for under the TCCP and other relevant customs laws, rules and regulations, as the case may be.

If found guilty, the importer's accreditation privileges shall also be immediately revoked / cancelled without prejudice to other legal actions that the BOC may take under the circumstances. Moreover, he shall no longer be allowed to renew the same, unless otherwise provided.

- 5.5. *False and/or Misleading Information* – An importer or his authorized representative shall not file or submit any document, affidavit, or other paper-known by him to be false and fraudulent, nor shall he knowingly give, submit, solicit or procure the giving of, any false or misleading information relative to his accreditation application. Otherwise, his accreditation application shall be disapproved; or, if uncovered thereafter, his accreditation privileges shall be immediately revoked / cancelled."

6.0. TRANSITORY PROVISIONS

All accreditations issued under CMO Nos. 23-99 and 15-2009 shall remain to be valid and governed by the same Orders until the date of expiration thereof as indicated in their respective certificates.

7.0. REPEALING CLAUSE

CMO No. 15-2009, including all other orders and issuances, the provisions of which are inconsistent herewith, are deemed revoked/superseded accordingly.

8.0. EFFECTIVITY

This Order shall take effect fifteen (15) days after its publication in two (2) newspapers of general circulation.

Issued this 1st day of June 2009.

(SIGNED)
NAPOLEON L. MORALES
Commissioner

APPLICATION FOR REGISTRATION

(Date)

THE HONORABLE COMMISSIONER

Bureau of Customs

Thru: CAS Executive Director

I, _____, of legal age, with postal address at _____ after having been duly sworn in accordance with law, hereby depose and say:

1. That I am the _____ of _____ duly authorized to make this statement, as evidenced by the attached written authority from the firm.

2. That I hereby present the following information for accreditation with the Bureau of Customs

- 2.1. Name of the Firm _____
- a. Head Office Address _____
- Year/s of Stay in the premises: _____
- Nature of occupation () owned () leased () shared () others _____
- b. Warehouse Address _____
- Year/s of Stay in the premises: _____
- Nature of occupation () owned () leased () shared () others _____
- c. Branch Office _____
- d. Year/s of Stay in the premises: _____
- Nature of occupation () owned () leased () shared () others _____
- e. Telephone Number/s _____
- f. Facsimile Number/s _____
- g. Email Address _____
- h. Company TIN _____

- 2.2. Person managing the affairs of the firm:
- Name: _____
- Designation: _____
- Telephone Number: _____
- Specimen Signature _____

2.3. List of Officers/Directors (For corporations and partnerships please attach the latest General Information Sheet duly received by the SEC)

3. That I hereby attach herewith the following documents:

3.1. For New Application

- () Mayor's Permit and Barangay Clearance
- () BIR TIN Card and/or VAT (or Non-VAT) Certificate of Applicant
- () Valid ID and Community Tax Certificate of the applicant

- () For corporations, SEC Certificate of Registration, Articles of Incorporation and By-laws.
- () For partnerships, SEC Certificate of Registration, Articles of Partnership and By-laws
- () For cooperatives, Certificate of Cooperation issued by the Cooperative Development Authority (CDA)
- () For sole proprietorships, proof of registration with the Department of Trade and Industry (DTI)
- () 2x2 pictures (4 copies) of the applicant with specimen signature at the back thereof
- () Audited financial statements for the past year, if applicable
- () BOI certificate of registration, if applicable
- () Income Tax Return of the company, partners, proprietor / owner for the past year, as may be applicable
- () Proof of ownership or lawful occupation of the business premises
- () Proof of utility billing
- () Other documents (required under supplemental CMO, Office Order or Memorandum issued by the Commissioner of Customs)

3.2. For Renewal of Accreditation with no material changes in the information previously submitted:

- () Affidavit of No Change of Circumstance (in case there are no material changes in the applicant's data and circumstances as appearing in the previous accreditation)
- () Current Mayor's Permit and Barangay Clearance (Duly certified by the issuing agency)

3.3. For Renewal of Accreditation with material changes in the information previously submitted:

- () Affidavit of Change of Circumstance stating particularly the facts constituting the material changes; and
- () Documents in support thereof:

4. Other information:

1. Nature of Business (Use separate sheet if necessary)

Main Line of Business: _____
 Secondary Line of Business _____
 Other Business Activities _____

2. List of Importable Items (Use separate sheet if necessary)

Commodity	Volume (one year period)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

3. Amount of Capital Invested _____

4. Interest in other business/enterprise (if any)

Name of Firm	Nature of Interest	SEC Reg. No.
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I hereby certify under oath that all the above information is true to the best of my knowledge and belief, all documents submitted in support of this application are subject to verification and any discovered misrepresentation of information and/or manifestation of fraud on the application documents submitted by our firm, application, or its Authorized Representative/Agent/Liaison Officer shall be subjected to investigation which may result in the disapproval of my application, denial/suspension/revocation of this application and blacklisting of our firm and myself as its applicant.

AFFIX 2"x 2" of
Proprietor / Applicant
(Latest photo, should
not be more than 3
months old)

Very truly yours,

APPLICANT'S NAME

By:

T.I.N. _____

SUBSCRIBED AND SWORN to before me this _____ day of _____ in Manila, Philippines, affiant exhibiting to me his / her Community Tax Certificate No. _____ issued at _____ on _____.

NOTARY PUBLIC

Until December _____

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Series of _____