

**[BIR Revenue Memorandum Order No. 1-2015,
December 19, 2014]**

**FURTHER AMENDING CERTAIN PROVISIONS OF RMO NO. 10-
2014, AS AMENDED BY RMO NO. 33-2014**

Adopted: 19 December 2014

Date Filed: 14 January 2015

I. OBJECTIVES. - This Order is issued to:

1. Amend certain policies, guidelines and procedures in the application and issuance of Importer's Clearance Certificate (ICC)/Broker's Clearance Certificate (BCC) relative to the accreditation of Importers and Customs Brokers for purposes of expediting the processing thereof; and
2. Amend the required documents to be submitted by applicants securing ICC/ BCC from the BIR for accreditation purposes with the Bureau of Customs (BOC).

II. AMENDMENTS. -

A. For prospective applicants:

1. The following documents are no longer required upon filing of the application for ICC/BCC:
 - a. Certified copy of the Certificate of Registration (COR) issued by the Bureau; and
 - b. Certified true copy of SEC Registration and Articles of Incorporation.
2. In addition to the documentary requirements that need to be submitted by applicants securing ICC/BCC as specified under Revenue Memorandum Order No. 10-2014, except documents mentioned in the preceding item, the following must already be duly attached upon filing of the duly accomplished application form:
 - a. Certification following the attached format (Annex "A") issued by the concerned Revenue District Officer/Head of office having jurisdiction over the applicant's registered address;
 - b. Certification following the attached format (Annex "B") from the concerned chief of the Regional Legal Division that the applicant has no pending criminal charges;

- c. Certification following the attached format (Annex C) from the concerned chief of the Regional Collection Division that the applicant has no delinquent account;
- d. Certification that the applicant has no listed tax liability with the Accounts Receivable Monitoring Division (ARMD) (Annex D);
- e. Certification following the attached format (Annex "E") from the Chief, Audit Information, Tax Exemption and Incentives Division (AITEID) that the applicant has filed the requisite monthly Summary List of Sales and Purchases (SLSP)/Summary List of Importations (SLI) for the immediately preceding eight (8) taxable quarters, if applicable; and
- f. Certification following the attached format (Annex "F") from the Chief, Miscellaneous Operations Monitoring Division (MOMD) that the applicant had electronically filed the requisite Alphabetical List of Employees and/or Alphabetical List of Income Recipients Subjected to Creditable/ Final Withholding Taxes during the last two (2) preceding years, and that the same were successfully uploaded to the Bureau's data warehouse.

However, applicants which are under the Large Taxpayers Service in the national office need to secure the Certification (Annex A) from the Office of the Head Revenue Executive Assistant for LT Programs and Compliance Group, thru their respective LT Assistance Divisions (i.e., large taxpayers under regular group must secure the same from LTAD while excise large taxpayers must secure the same from the Excise LT Regulatory Division). With respect to taxpayers under the jurisdiction of the Large Taxpayer Divisions (LTDs), the said certification must be secured from the concerned LTD Chief.

3. All concerned offices certifying applicant's compliance with the prescribed criteria must immediately send to the ARMD, on a daily basis, the list of applicants/taxpayers who were issued the aforesaid certifications, including the scanned copy/ies of the Certifications issued and the duly accomplished Tax Compliance Verification Form (Annex "A-1") that was used by the RDO/LTD/HREA-LTS as basis in the issuance of the certification prescribed in Section II.A.2.a of this Order, thru email account: armd_icc@bir.gov.ph.
4. Applications of importers/brokers who will be found submitting to ARMD any Certification that is different from the one issued by the concerned offices shall be automatically denied.
5. Information provided in the issued certifications shall be subjected to validation by ARMD; thus, all concerned issuing offices must ensure that thorough verification has been conducted on taxpayer's tax compliance before the same are issued and used as attachment in the application for ICC/BCC.