

**[BOC MEMORANDUM ORDER NO. 023-99,
November 29, 1999]**

REGISTRATION OF IMPORTERS

I. OBJECTIVES

1. To facilitate transactions with the Bureau Of Customs;
2. To enhance and make current the databank or importers engaged in the business of importation;
3. To protect the interest of the government.

II. COVERAGE

This Order shall cover all importers except as hereunder enumerated in Section III.

III. EXCEPTIONS TO THE COVERAGE

Importers of shipments as enumerated hereunder are excepted from registration:

1. First and last importation for the year;
2. Importations by parcel post;
3. Importations covered by special laws viz:
 - 3.1 Special Economic Zone Act of 1995 (Republic Act No. 7916),
 - 3.2 Bases Conversion Development Authority (Republic Act No. 7227).
4. Importations of the Philippine government, its agencies and instrumentalities.
5. Importations by foreign embassies, consulates, legations, agencies of other foreign government and International organization with diplomatic status and/or recognized as such by the government, i.e. Asian Development Bank/World Health Organization.

IV. GENERAL PROVISIONS

1. All importers shall be required to file an application for registration only in the prescribed form as in Annex "A" hereof, which shall be under oath.
2. The application form shall be supported/accompanied by the following documents:
 - 2.1 Mayor's Permit
 - 2.2 VAT or non-VAT certificate of applicant

- 2.3 TIN Card of the company/enterprise, its directors and principal officers (CEO, CFO and Import-Export Officer, Proprietor or Partner)
- 2.4 For corporations, articles of incorporation and by-laws
- 2.5 For partnerships, articles of partnership and by-laws
- 2.6 For cooperatives, registration documents with the Cooperative Development Authority (CDA)
- 2.7 For sole proprietorships, proof of registration with the Bureau of Trade Regulation and Consumer Protection, DTI
- 2.8 2 x 2 pictures with official signature at the back of directors and principal officers
- 2.9 Audited financial statements for the past three years, if applicable
- 2.10 Summary of importation for the past three years, if applicable
- 2.11 Corporate and individual clearances from BIR and BOC where applicable, of directors and principal officers and proprietors/partners
- 2.12 BOI certificate of registration, if applicable
- 2.13 Income tax returns of the company, partners, proprietor/owner for the past three years, as applicable
- 2.14 Affidavit of assets - Statement of Assets and Liabilities filed with BIR
- 2.15 List of articles regularly imported by the applicant
- 2.16 Name of retained/in-house broker, if applicable
- 2.17 Other documents or information that may be required, which shall be covered by a supplemental CMO to be issued from time to time.

Above documents shall be certified photocopies of the original. The originals shall be presented for comparison.

3. Any material misrepresentation in the application form as well as in any of the accompanying documents will be a ground for disapproval of the application or cancellation of the registrations as the case may be.

4. Any variance between the facts/information in the required document and the present circumstances of the applicant shall be immediately communicated by the applicant to the CIIS or District Collector/ Subport Collector concerned for correction.

Example: Applicants' address as appearing in its registration is at Quezon City. Thereafter, but before applicant filed its application for registration and accreditation the company relocated its offices in Makati.

Failure to make the necessary notification/correction of the change/variance occurring before filing of the application shall be a ground for disapproval thereof or for its revocation if uncovered thereafter.