

**[BOC CUSTOMS MEMORANDUM ORDER NO. 15-
2009, April 13, 2009]**

**REVISED RULES AND REGULATIONS ON ACCREDITATION OF
IMPORTERS**

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 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
- 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 proprietorship, 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 Previous CAS Accreditation Certificate
- 3.1.3 Notarized Application Form
- 3.1.4 Current Mayor's Permit and Barangay Clearance
- 3.1.5 Valid ID and CTC of the Applicant
- 3.1.6 Certificate of Title or proof of lawful possession (i.e. Lease Contract) over the business premises, as the case may be, unless this has been previously submitted and there is no change of circumstance.

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

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 PHP 500.00 for renewal shall be paid by the applicant to the BOC prior to the filing thereof with the Customs Accreditation Secretariat. For these purposes, 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