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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 5, 2015

REVENUE MEMORANDUM CIRCULAR NO. 4-2015

SUBJECT: **Publishing the full text of Department Order No. 107-2014 dated November 28, 2014 by the Department of Finance entitled Rules on Accreditation with the Bureau of Customs for PEZA Locators**

TO : **All Internal Revenue Officers and Others Concerned**

For the information and guidance of all concerned, quoted below is Department Order No.107-2014 issued by Department of Finance dated November 28, 2014 for dissemination:

" DEPARTMENT ORDER NO. 107-2014
28 November 2014

SUBJECT: RULES ON ACCREDITATION WITH THE BUREAU OF CUSTOMS FOR PEZA LOCATORS

Pursuant to this Department's thrust of promoting trade facilitation in a secured manner and ensuring the attainment of an effective and efficient customs management, the following rules on the accreditation of Philippine Export Zone Authority (PEZA) locators as importers with the Bureau of Customs shall apply:

Section 1. All locators of PEZA Special Economic Zones throughout the Philippines, duly registered with PEZA are exempted from the requirements of Department Order (DO) 12-2014 as amended by DO 18-2014, and shall be eligible for accreditation as importers with the Bureau of Customs Account Management Office (BOC-AMO).

For this purpose, BOC may request a certified list of registered locators from PEZA.

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Section 2. The BOC may still require the submission of documents and information about PEZA locators prior to granting accreditation. Whenever possible, the BOC shall obtain the documents and information it needs about PEZA locators from documents and information already in the possession of PEZA.

Section 3. PEZA locators that will import goods into the Philippines will have to comply with the documentary requirements provided in the relevant rules of procedure of customs. Failure to do so will subject them to the sanctions and penalties as provided by the Tariff and Customs Code of the Philippines, as amended and by pertinent customs laws and regulations.

Section 4. The Commissioner of Customs shall issue rules and regulations pursuant to this Order within fifteen (15) days from issuance hereof.

Section 5. All orders, circulars, memoranda, issuances contrary to or inconsistent herewith are hereby revoked and/or modified, and all concerned shall be guided accordingly.

Section 6. This Department Order shall take effect immediately.

(SGD) CESAR V. PURISIMA
Secretary"

All revenue officials and employees are enjoined to give this Circular the most extensive publicity as possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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