REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:05 P.M.
MAR 09 2018
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March 02,2018

REVENUE MEMORANDUM CIRCULAR NO. 18-2018

SUBJECT : Circularizing the Department Order No. 011-2018

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of Department Order No. 011-2018 issued by the Department of Finance on February 9, 2018:

Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 011 · 2018
09 February 2018

ACCREDITATION OF IMPORTERS AND CUSTOMS BROKER

Pursuant to Section 1200 of the Republic Act No. 10863, otherwise known as the *Customs Modernization and Tariff Act* (CMTA), the authority to accredit and register customs brokers and importers is reverted solely to the Bureau of Customs (BOC) for purposes of simplification of process.

The BOC is, however, mandated to transmit to the Bureau of Internal Revenue (BIR) on a quarterly basis the list of approved/accredited customs brokers and importers for post-accreditation validation of tax compliance. In case of any findings of tax deficiency or non-compliance, the BIR must notify the BOC of such findings immediately.

The Bureau of Customs and the Bureau of Internal Revenue shall issue the relevant orders and administrative issuances necessary for the enforcement of this Order.

Accordingly, the Department Order No. 12-2014 and Department Order 18-2014 are hereby repealed. All other orders, circulars, memoranda, and other issuances, or parts thereof, which are inconsistent with this Department Order are likewise repealed or modified accordingly.

This Department Order shall take effect immediately..

CARLOS G. DOMINGUEZ
Secretary of Finance
FEB 07 2018

CERTIFIED-TRUE-COPY
per: [illegible]
RHODORA V. REYES
Chief Administrative Officer
Central Records Management Division
DEPARTMENT OF FINANCE
2/12/18

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

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CAESAR R. DULAY
Commissioner of Internal Revenue
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