BUREAU OF INTERNAL REVENUE
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 14, 2014

REVENUE MEMORANDUM CIRCULAR NO. 22-2014

SUBJECT: Publishing the Full Text of Department Order (DO) No. 018-2014 Dated February 26, 2014 by the Secretary of Department of Finance, Relative to Amendment of Department Order (DO) No. 12-2014 with Respect to the Rules on the Accreditation of Importers and Customs Brokers

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 (DO) No. 018-214 dated February 26, 2014 by the Department of Finance:

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

DEPARTMENT ORDER NO. 018-2014
26 February 2014

This Department Order is being issued to amend Department Order (DO) No. 12-2014 with respect to the rules on the accreditation of importers and customs brokers.

Section 1. DO No. 12-2014 is hereby amended to read as follows:

"In furtherance to this Department's efforts for a complete tax mapping, to minimize duplication of functions and ensure maximum productivity of the concerned Bureaus, the following rules on the accreditation of importers ***and customs brokers*** *shall apply:*

1. *The Bureau of Internal Revenue (BIR), upon filing of an application, shall issue the necessary BIR Importer Clearance Certificate (BIR-ICC)* ***or Customs Broker Clearance Certificate (BIR-BCC)*** *in favor of the applicant, subject to the documentary requirements and verification procedures to be determined by the Commissioner of Internal Revenue. The Commissioner of Internal Revenue shall issue the necessary rules and regulations for the accreditation procedures and documentary requirements for the issuance of the ICC* ***and BCC****.*

2. *An applicant desiring to register with the Bureau of Customs (BOC) as an importer **or customs broker** must then present the BIR-ICC **or BIR-BCC, as applicable** issued by the BIR to the concerned customs office. The Commissioner of Customs shall issue the necessary rules and regulations for (a) the registration of importers **and customs brokers** accredited by BIR **with a validity period of three years**; and (b) the suspension, revocation or cancellation of the importer's **or customs broker's** customs accreditation in case of violation of customs laws and regulations. The BOC may likewise prescribe rules for the risk profiling and criteria for classification of importers **and customs brokers**.*

*The Commissioners of Internal Revenue and Customs shall respectively issue their rules and regulations pursuant to this Order within fifteen (15) days from issuance hereof. All importers **and customs brokers** shall be given ninety (90) days from the issuance of said rules to comply with the same, otherwise the accreditation of said importer **or customs broker** shall be deemed automatically expired upon lapse of said ninety-day period.*

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

This Order shall take effect immediately."

Section 2. Repealing Clause. All orders, circulars, memoranda, issuances contrary to or inconsistent herewith are hereby revoked and/or modified accordingly.

Section 3. Effectivity. This Order shall take effect immediately upon publication.

(sgd)**CESAR V. PURISIMA**
Secretary"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

KIM S. JACINTO - HENARES
Commissioner of Internal Revenue

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