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

December 19, 2014

REVENUE MEMORANDUM ORDER NO. 1-2015

SUBJECT : Further Amending Certain Provisions of RMO No. 10-2014, as Amended By RMO No. 33-2014

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVES. – This Order is issued to:

1. Amend certain policies, guidelines and procedures in the application and issuance of Importer's Clearance Certificate (ICC) / Broker's Clearance Certificate (BCC) relative to the accreditation of Importers and Customs Brokers for purposes of expediting the processing thereof; and

2. Amend the required documents to be submitted by applicants securing ICC/ BCC from the BIR for accreditation purposes with the Bureau of Customs (BOC).

II. AMENDMENTS. -

A. For prospective applicants:

1. The following documents are no longer required upon filing of the application for ICC/BCC:

a. Certified copy of the Certificate of Registration (COR) issued by the Bureau; and

b. Certified true copy of SEC Registration and Articles of Incorporation.

2. In addition to the documentary requirements that need to be submitted by applicants securing ICC/BCC as specified under Revenue Memorandum Order No. 10-2014, except documents mentioned in the preceding item, the following must already be duly attached upon filing of the duly accomplished application form:

a. Certification following the attached format (*Annex "A"*) issued by the concerned Revenue District Officer/Head of office having jurisdiction over the applicant's registered address;

b. Certification following the attached format (*Annex "B"*) from the concerned chief of the Regional Legal Division that the applicant has no pending criminal charges;

c. Certification following the attached format (*Annex C*) from the concerned chief of the Regional Collection Division that the applicant has no delinquent account;

d. Certification that the applicant has no listed tax liability with the Accounts Receivable Monitoring Division (ARMD) (*Annex D*);

e. Certification following the attached format (*Annex "E"*) from the Chief, Audit Information, Tax Exemption and Incentives Division (AITEID) that the applicant has filed the requisite monthly Summary List of Sales and Purchases (SLSP)/Summary List of Importations (SLI) for the immediately preceding eight (8) taxable quarters, if applicable; and

f. Certification following the attached format (Annex "F") from the Chief, Miscellaneous Operations Monitoring Division (MOMD) that the applicant had electronically filed the requisite Alphabetical List of Employees and/or Alphabetical List of Income Recipients Subjected to Creditable/Final Withholding Taxes during the last two (2) preceding years, and that the same were successfully uploaded to the Bureau's data warehouse.

However, applicants which are under the Large Taxpayers Service in the national office need to secure the Certification (Annex A) from the Office of the Head Revenue Executive Assistant for LT Programs and Compliance Group, thru their respective LT Assistance Divisions (i.e., large taxpayers under regular group must secure the same from LTAD while excise large taxpayers must secure the same from the Excise LT Regulatory Division). With respect to taxpayers under the jurisdiction of the Large Taxpayer Divisions (LTDs), the said certification must be secured from the concerned LTD Chief.

3. All concerned offices certifying applicant's compliance with the prescribed criteria must immediately send to the ARMD, on a daily basis, the list of applicants/taxpayers who were issued the aforesaid certifications, including the scanned copy/ies of the Certifications issued and the duly accomplished Tax Compliance Verification Form (Annex "A-1") that was used by the RDO/LTD/HREA-LTS as basis in the issuance of the certification prescribed in Section II.A.2.a of this Order, thru email account: armd_icc@bir.gov.ph.

4. Applications of importers/brokers who will be found submitting to ARMD any Certification that is different from the one issued by the concerned offices shall be automatically denied.

5. Information provided in the issued certifications shall be subjected to validation by ARMD; thus, all concerned issuing offices must ensure that thorough verification has

been conducted on taxpayer's tax compliance before the same are issued and used as attachment in the application for ICC/BCC.

6. The information on delinquent account/s provided by concerned offices shall at all times be subjected to further verification by the Accounts Receivable Monitoring Division (ARMD); thus, upon filing of application, verification on the existence or absence of delinquent account shall be made prior to the receipt of the application.

7. Only applications with certifications issued by concerned BIR offices that the applicant is fully compliant with all the prescribed criteria shall be accepted by the ARMD. Accordingly, applicants who were found by the concerned offices as non-compliant with the prescribed criteria shall first be required to comply thereon before the required certification is issued.

B. For those who were issued Provisional ICC/BCC – Importers/Brokers issued Provisional ICC/BCC are required to submit the following documents at least **one month** prior to the expiry of the six-month validity period of the Provisional ICC/BCC:

a. Certification following the attached format *(Annex A)* issued by the concerned Revenue District Officer/Head of office having jurisdiction over the applicant's registered address;

b. Certification following the attached format (*Annex B*) from the concerned chief of the Legal Division that applicant has no pending criminal charges; and

c. Certification following the attached format *(Annex C)* from the concerned chief of the Collection Division that the applicant has no delinquent account.

d. Certification that the applicant has no listed tax liability with the Accounts Receivable Monitoring Division (ARMD) (*Annex D*); and

e. Certifications issued by Audit Information Tax Exemption and Incentive Division (AITEID) and/or by the Miscellaneous Operations Monitoring Division (MOMD), in the event the applicant was issued Provisional ICC/BCC on the ground that they failed to satisfy the requirement that the applicant should be compliant in the electronic submission of and the required annual information return (e.g., alphabetical list of employees/payees subjected to withholding taxes) and/or the monthly Summary List of Sales and Purchases/ Summary List of Importations, etc.) as attachments to certain tax returns, if applicable (*Annexes "E" and "F"*).

The six-month validity period of the Provisional ICC/BCC shall no longer be extended once the aforesaid documents are not submitted, without prejudice to the refiling of another application with the ARMD once the same are already available. However, for those who will be able to submit the aforestated documents, ARMD shall immediately verify the authenticity of the said documents. If the same are found in order, a Regular ICC/BCC shall thereafter be issued and the validity thereof shall be extended to three years, counted from the date of issuance of the Provisional ICC/BCC.

C. Processing Timelines of Requisite Certifications

The following timelines must be observed by the following offices relative to issuance of the certifications mentioned under Sections II.A.2 and II.B of this Order:

a. **RDO/LTD/Concerned HREA of LTS** – ten (10) working days from receipt of the application;

b. **Regional Legal Division** – within three (3) working days from receipt of the application;

c. **Regional Collection Division** – within three (3) working days from receipt of the application;

d. **ARMD** – within three (3) working days from receipt of the application for Tax Delinquency Verification; and

e. **AITEID/MOMD** –within five (5) working days from receipt of the application.

III. EFFECTIVITY. – This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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