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

September 11, 2014

REVENUE MEMORANDUM ORDER NO. 33-2014

SUBJECT : Amending the Policies, Guidelines and Procedures in the Issuance of Importer's Clearance Certificate and Customs Broker's Clearance Certificate Relative to Accreditation as Importer/Customs Broker

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVES

This Order is issued to amend certain policies and procedures in the issuance of Importer's Clearance Certificate (ICC) and Customs Broker's Clearance Certificate (BCC).

II. POLICY AMENDMENTS

A. AMENDMENTS ON DOCUMENTARY REQUIREMENTS

1. Certified true copy of Business Name registration shall not be required from a customs broker who has no trade name when he/she registered with the BIR.

2. Applicants which are BOI/PEZA-registered entities or those located at Freeport or special economic zones enjoying tax incentives shall be required to submit their respective Certificates of Registration issued by the concerned Investment Promotions Agencies (IPAs), in addition to the regular requirements.

3. Applicants for ICC or BCC which are newly-registered with the BIR or one which was never accredited by the BOC as either importer or broker shall be required to submit printer's delivery receipt and proof of filing tax returns through the BIR's electronic filing and payment system for at least two consecutive months. Proof of single importation done shall no longer be required from applicants who are considered new importers/customs brokers.

B. OTHER POLICY AMENDMENTS

1. Individual applicants with severe medical condition shall be allowed to be represented by his/her appointed "attorney-in-fact", supported by a duly notarized "Special Power of Attorney" and a medical certificate issued by the attending physician under oath, endorsed by any government physician.

2. Authorized officer of the non-individual applicant shall mean any of the officers listed in the Corporation's latest General Information Sheet (GIS) filed with the Securities and Exchange Commission (SEC). However, in the event the board authorized any person other than those officers indicated in the GIS, that person shall be required to execute a sworn statement that he/she shall likewise be jointly or severally liable or responsible in the event problems shall arise with the filed application.

III. REVISED PROCEDURES IN THE ISSUANCE OF PROVISIONAL ICC/BCC:

1. All importers and customs brokers which are in the list provided by BOC as of February, 2014 and were able to file their applications on or before July 31, 2014 shall be qualified to be issued Provisional ICC/BCC-

    a. If tax verification compliance has not yet been completed, the following minimum criteria must be satisfied:

        1. Registered with the BIR (with Certificate of Registration);

        2. Absence of delinquent account;

        3. Absence of any pending criminal case; and

        4. Not tagged as a "Cannot be Located (CBL)" taxpayer.

    b. If tax verification compliance has been completed, but applicant (except BOI/PEZA registered entities or freeport or special economic zone locators) has been found to have failed in the any of the following criteria:

        1. Regular eFPS user – provided, applicant was able to enroll in the eFPS facility; or

        2. With Certificate of Good Standing – provided, proof of application with the SEC has been submitted; or

        3. Absence of unresolved discrepancy arising from the matching of third party information against taxpayer's tax declaration (Letter Notice arising from RELIEF/TRS) – provided that the case has not yet been reported as delinquent account; or

4. Absence of outstanding tax liabilities – provided, such tax liabilities are covered by an application for abatement or compromise settlement which is pending review by the Bureau.

   However, in case the application for compromise settlement or abatement of penalties was not favorably acted upon by the concerned offices within the validity of the Provisional ICC/BCC, the same shall be considered as a valid ground for the eventual denial of the application for the issuance of a Regular ICC/BCC.

2. The list of qualified importers and customs brokers shall be posted in the BIR website and shall likewise be sent to the Bureau of Customs (BOC) through email to the BOC's Accounts Management Office. The said list shall serve as the BOC's reference in processing their respective accreditations, in lieu of the physical copy of the certificate itself.

   The concerned importers/brokers that were issued Provisional ICC/BCC shall likewise be sent notifications by the Accounts Receivable Monitoring Division (ARMD) through their respective email accounts. However, qualified importers/brokers may secure the copy of the certificate itself from the ARMD.

   It shall be the responsibility of the importers/brokers issued Provisional ICC/BCC to initiate the verification from the concerned offices if they satisfied the criteria provided under RMO 10-2014, as amended, to ensure the issuance of a regular ICC/BCC before the expiration of the six-month validity period thereof, more specifically the following:

   a. Outstanding Tax Liabilities covered by an application for abatement of penalties or compromise settlement – concerned taxpayers should actively follow-up with the concerned offices the decision on such application;

   b. Open stop-filer cases – concerned taxpayers are advised to comply with the filing of the requisite tax returns and the update of their registration information if the same is causing the creation of invalid "stop-filer" cases;

   c. Certificate of Good Standing – must be secured with the SEC;

   d. Use of the eFPS in the filing of requisite tax returns – concerned taxpayers are advised to use regularly the eFPS once enrollment with the system has been done;

   e. Uploading of Summary Lists of Sales and Purchases (SLSP) – concerned taxpayers must ensure that these are periodically submitted to the district

office where they are registered and the same are successfully uploaded in the database as certified by Audit Information, Tax Exemption and Incentives Division (AITEID).

f. Uploading of Alphalist of Employees and Other Income Payees – concerned taxpayers must secure proofs of successful uploading of the electronically submitted data to the data warehouse. The certifications can be secured from the Miscellaneous Operations Monitoring Division (MOMD) and the concerned Revenue Data Center (RDC).

Complete documentations on their compliance must be submitted to the ARMD at least thirty (30) days prior to the expiry date of the said Provisional ICC/BCC. In the event that the herein requirements have not been complied with by the concerned importer/broker and their respective Provisional ICC/BCC have expired, new application for ICC/BCC must be filed by the concerned importer/broker with the ARMD.

Once the full verification of their tax compliance has been completed by the ARMD based on the certified replies of concerned offices on the ARMD's request for verification, the regular ICC/BCC or denial letter, whichever is appropriate, shall thereafter be issued on or before the expiry date of the Provisional ICC/BCC. The non-receipt of either regular ICC/BCC or denial letter on the expiry date of the Provisional ICC/BCC shall be deemed denial of their application for ICC/BCC.

3. The issuance of Provisional ICC/BCC is not applicable to applicants who are not in the list provided by BOC as of February, 2014. It shall likewise not apply to applicants included in the list but failed to file the application on or before July 31, 2014.

IV. REVISION OF THE LIST OF QUESTIONS TO BE ANSWERED BY CONCERNED RDO/LTDO

Annex "B" of RMO No. 10-2014 dated February 10, 2014 is likewise amended as per attached Annex "A", to include question regarding applicant's compliance in the electronic submission of Summary List of Sales (SLS)/ Summary List of Purchases (SLP) / Summary List of Importations and Alphabetical Lists of Employees and Payees subjected to withholding tax.

V. FILING OF MOTION FOR RECONSIDERATION OF THE DENIED APPLICATION

Requests for consideration for denied applications shall be filed with the Office of the Assistant Commissioner-Collection Service by filing a letter, together with pertinent documents as proofs of their tax compliance, as certified by the Office which has jurisdiction over the taxpayer's registered address.

The supporting documents to be attached in the aforesaid letter shall pertain to the grounds cited as basis for the denial of the application.

VI. SUBMISSION OF DATA RELATIVE TO THE SEMESTRAL REVIEW OF ICC/BCC

The following lists shall be provided to the ARMD on a monthly basis, on or before the 10th day of the month (e.g., for taxpayer's compliance as of March, 2014 due for filing in April, 2014, the list is due on or before the 10th of May, 2014):

a. List of taxpayers enrolled and regularly using the eFPS – to be provided by the concerned office under the ISG;

b. List of taxpayers with unresolved / open "stop-filer" cases – to be provided by the concerned office under the ISG;

c. List of compliant taxpayers in the electronic submission of alphabetical lists of employees/payees to be provided by the concerned office under the ISG;

d. List of taxpayers with unresolved Letter Notice (LN) – to be provided by all concerned offices of the BIR handling LNs;

e. List of taxpayers with pending criminal case/s – to be provided by the Prosecution Division and all Regional Legal Divisions;

f. List of taxpayers tagged as "Cannot be Located"- to be provided by the AITEID;

g. List of compliant VAT-registered taxpayers with compliance in the submission of SLS, SLP and SLI – to be provided by the AITEID.

VII. REPEALING CLAUSE - Provisions under RMO 10-2014, RMO 22-2014 and other memoranda which are inconsistent with the herein provisions are considered repealed or amended.

This Order takes effect immediately.

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

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