REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
5:02 P.M.
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August 31, 2016

REVENUE MEMORANDUM ORDER NO. 56-2016

SUBJECT : **Further Amending the Policies, Guidelines and Procedures In the Application and Processing of Bureau of Internal Revenue Importer's Clearance Certificate (ICC) and Broker's Clearance Certificate (BCC).**

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

I. **OBJECTIVES.** ---This Order is issued to amend the guidelines for securing BIR Importers Clearance Certificate (BIR-ICC) and BIR Customs Brokers Clearance Certificate (BIR BCC) to protect the interests of the public by ensuring that they are dealing with legitimate importers and brokers and at the same time to further streamline the application process.

II. **GENERAL PROVISIONS.**---

1. The **Importer's Clearance Certificate (ICC) and Broker's Clearance Certificate (BCC)** shall be filed with the Accounts Receivable Monitoring Division (ARMD) at the BIR National Office and shall be processed and released within five (5) working days from the submission of the complete documents.

2. The following are the revised documentary requirements that shall be submitted by the applicant for the issuance of BIR ICC or BIR BCC, as the case may be:

For Importers:

A. Individuals

a.1) Duly accomplished and notarized applications form;

a.2) Valid National Bureau of Investigation (NBI) Clearance;

a.3) Certified True Copy of Latest Mayor's Business Permit;

a.4) Proof of ownership/lawful occupancy of principal place/head office of business, i.e. photocopy of latest utility bills (electric, water or fixed telephone line);

a.5) Delinquency Verification issued by the concerned LTS or National/Regional Offices with a validity period of one (1) month from the date of issue.

The Delinquency Verification shall be issued by the concerned BIR Offices within twenty-four (24) hours from filing of the application by the taxpayer; and

a.6) Notarized Certificate of Authority authorizing the designated representative to file the application for BIR-ICC which shall contain the specimen signature of the said representative, with photocopies of valid government- issued identification cards of both the representative and the individual taxpayer-applicant.

B. Non-Individuals/Corporations

b.1) Duly accomplished and notarized applications form;

b.2) Certified True Copy of Latest Mayor's Business Permit;

b.3) Proof of ownership/lawful occupancy of principal place/head office of business, i.e. photocopy of latest utility bills (electric, water or fixed telephone line);

b.4) Delinquency Verification issued by the concerned LTS or National/Regional Offices with a validity period of one (1) month from the date of issue.

The Delinquency Verification shall be issued by the concerned BIR Offices within twenty four (24) hours from filing of the application by the taxpayer;

b.5) Certificate of Good Standing issued by Securities and Exchange Commission/Cooperative Development Authority/ National Electrification Administration; and

b.6) Original copy of Secretary's Certificate certifying that a Board Resolution was passed authorizing a responsible officer[1] to sign application form together with his specimen signature, picture and photocopy of valid government- issued Identification Card.

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[1] See Item II- General Provisions number 3

For Customs Broker:

A. Individuals

a.1) Duly accomplished and notarized applications form;

a.2) Valid NBI Clearance;

a.3) Certified True Copy of Latest Mayor's Business Permit;

a.4) Proof of ownership/lawful occupancy of principal place/head office of business and photocopy of latest utility bills (electric, water or fixed telephone line);

a.5) Delinquency Verification issued by the concerned LTS or National/Regional Offices with a validity period of one (1) month from the date of issue.

The Delinquency Verification shall be issued by the concerned BIR Offices within twenty-four (24) hours from filing of the application by the taxpayer.

a.6) Photocopy of the identification card as customs broker[2] together with the Certification of Good Standing issued by the Professional Regulations Commissions; and

a.7) Notarized Certificate of Authority authorizing the designated representative to file the application for BIR-ICC which shall contain the specimen signature of the said representative, with photocopies of valid government- issued identification cards of both the representative and the individual taxpayer-applicant.

B. Non-Individual/ Corporations

b.1) Duly accomplished and notarized applications form;

b.2) List of broker-employees/ broker-representatives with photocopy of the identification card as customs broker[3] together with the Certificate of Good Standing issued by the Professional Commission;

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[2] Original document must be presented for validation
[3] Original document must be presented for validation

b.3) Certified True Copy of Latest Mayor's Business Permit;

b.4) Proof of ownership/lawful occupancy of principal place/head office of business, i.e. photocopy of latest utility bills (electric, water or fixed telephone line);

b.5) Delinquency Verification issued by the concerned LTS or National/Regional Offices with a validity period of one (1) month from the date of issue.

The Delinquency Verification shall be issued by the concerned BIR Offices within twenty four (24) hours from filing of the application by the taxpayer;

b.6) Certificate of Good Standing issued by SEC; and

b.7) Original copy of Secretary's Certificate certifying that a Board Resolution was passed authorizing a responsible officer[4] to sign application form together with his specimen signature, picture and photocopy of valid government-issued Identification Card.

The documents to be attached to the application form must be placed in a folder, accurately labelled and sequentially filed in the same order as they appear in the Checklist in order to facilitate the verification of the documentary requirements being submitted.

The applicant has an option to submit the application form and its attachments personally or via courier addressed to ARMD Tax Clearance Section with prepaid envelope for the reply.

Any misrepresentation on the submitted documents in support of the application for BIR ICC/ BIR BCC shall cause its outright denial or the immediate revocation of the any issued BIR-ICC/BIR-BCC.

3. The following are allowed to accomplish the application for BIR ICC or BIR BCC:

APPLICANT	AUTHORIZED PERSON/S
Individual	Individual applicant himself/herself
Partnership	Any of the partners
Corporation/Cooperative	Any of the key officers/Board members (e.g., President, Chief Executive Officer, Chief Operating Officer, Executive Vice President, Treasurer, Vice President, General Manager, as indicated in the latest General Information

[4] See Item II- General Provisions number 3

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	Sheet filed with the SEC authorized by the Board, as evidenced by a Board of Resolution duly certified by the Corporate Secretary
Branch of a Foreign Corporation	Country Manager / Country Director Country Representative

4. The BIR shall only issue BIR-ICC/BIR-BCC to the applicants who satisfy the following criteria:

   a. Compliant in the payment of the annual registration fee, in bookkeeping and invoicing requirements and in the submission of annual information returns (e.g., SLSP submission for the last eight quarters, alphabetical list of employees/payees subjected to withholding tax for the last two (2) immediately preceding calendar years);

   b. No valid open "stop-filer" cases;

   c. A regular user of the BIR's Electronic Filing and Payment System (eFPS);

      For newly registered taxpayers, it is sufficient that they have an activated enrollment to the BIR's eFPS facility.

   d. No delinquent account.

      For purposes of this Order, delinquent account shall refer to the outstanding tax liabilities arising either from self-assessed taxes or as a result of an audit or third party information through the issuance of an assessment notice which was not validly protested within the prescribed period.

      For applicants with delinquent accounts but the tax liabilities involved were the subject of a pending application for compromise settlement or abatement of penalties pursuant to Section 204 of the Tax Code, as amended, a BIR ICC/BCC shall nevertheless be issued: Provided, however, that the applicant has fully paid the amount offered for payment upon the application for compromise settlement or abatement of penalties.

      In cases where during the three (3) year validity period of the BIR ICC/BCC, the application for compromise settlement/abatement was denied by the National/Regional Evaluation Board/Commissioner, as the case may be, the taxpayer-applicant shall be notified of such denial. The taxpayer will be given a period of thirty (30) days within which to fully settle the unpaid tax liabilities; otherwise, the BIR ICC/BCC issued to him shall be immediately revoked; and

   e. Applicant should not have been tagged as a "Cannot be Located" taxpayer.

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5. The re-application of importers/brokers whose BIR-ICC/BIR-BCC has been revoked may be allowed, provided that the circumstances which led to the revocation are no longer existing.

III. REPEALING CLAUSE

All issuances which are inconsistent herewith are hereby modified, amended, or repealed accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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