



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

CUSTOMS ADMINISTRATIVE ORDER
NO. _____ -

SUBJECT: REGISTRATION OF IMPORTERS

Introduction. Pursuant to Sections 202 and 1226 and other relevant provisions of Republic Act No. 10863, entitled "An Act Modernizing the Customs and Tariff Administration", otherwise known as "Customs Modernization and Tariff Act (CMTA)", the following guidelines on the registration of importers are hereby consolidated and adopted.

Section 1. Scope. Unless otherwise provided in pertinent customs rules and regulations, this Order shall cover all importers, who will deal directly or indirectly with the Bureau in relation to the importation, movement, storage and clearance of goods.¹

Section 2. Objectives.

- 2.1.** To update, harmonize and consolidate all existing policies, rules and regulations on the registration of importers.
- 2.2.** To enable the Bureau to classify importers according to their compliance records and provide corresponding mechanism to promote trade facilitation.
- 2.3.** To supervise and regulate the conduct of importers, who, for valid reasons, may be barred from transacting with the Bureau.
- 2.4.** To establish and implement a management system making full use of Information and Communications Technology (ICT).

Section 3. Definition of Terms. For purposes of this CAO, the following terms are defined as follows:

- 3.1. Bureau** – shall refer to the Bureau of Customs.²
- 3.2. Bureau of Internal Revenue – Importer's Clearance Certificate (BIR-ICC)** - shall refer to the certificate issued by the BIR pursuant to DOF Department Order No. 12-2014, as amended, and BIR Revenue Memorandum Order No. 10-2014.

- 3.3. Change in Business Circumstances** – shall refer to any change in the information provided in the registration application, as well as such change which include, but are not limited to, the following:
- a. Change of telephone numbers, email address and office address;
 - b. Change of responsible officers, partners, directors and officers;
 - c. Amendment to its registration documents as a business entity;
and
 - d. Other analogous circumstances.³
- 3.4. Client Profile Registration System** – shall refer to the Bureau's electronic central repository of data and information pertaining to its stakeholders, including importers, wherein registration thereto is mandatory prior to any transaction with the Bureau.⁴
- 3.5. Declarants of the Importer** – shall refer to natural persons registered by the importer as their declarant with corresponding Special Power of Attorney or Secretary's Certificate, as the case may be, duly designated and authorized to represent the importer, act and sign documents for and in its behalf, relative to the importation, movement, storage and clearance of goods.⁵
- 3.6. Importer** – shall refer to the person who imports goods into customs territory or the consignee, or the holder of the bill of lading or airway bill, or other equivalent transport document if duly endorsed by the consignee therein, or, if consigned to order, duly endorsed by the consignor.⁶
- 3.7. Material Information** - shall refer to information required by the Bureau, in which the absence or misrepresentation thereof may result to disapproval of a registration application, the suspension or revocation of an existing registration, or the blacklisting of importers, as the case may be.⁷
- 3.8. Once a year importer** – As distinguished with regular importer, shall refer to importers, who import goods and consequently transact with the Bureau on one occasion only within a period of one year.⁸

¹ cf. CMTA, Title XII, Chapter 3, Section 1226; cf. CMTA, Title I, Chapter 2, Section 102 (uu)

² cf. CMTA, Title I, Chapter 2, Section 102(i)

³ cf. CMO No. 11-2014; cf. CMO No. 04-2014

⁴ cf. e2m Manual Version 01

⁵ cf. CMTA, Title I, Chapter 2, Section 106

⁶ cf. CMTA, Title IV, Chapter 1, Section 404

⁷ cf. CMO No. 23-2009

⁸ cf. CMO No. 04-2014

3.9. Registration – shall refer to the process of recording importers, juridical or otherwise, to be able to transact and conduct business with the Bureau relative to goods imported into customs territory, subject, however, to the conditions and restrictions as herein provided.

3.10. Responsible Officers of the Importer – shall refer to the officers of the importer, who are duly designated and authorized to represent the importer, act and sign documents for and in its behalf, relative to the importation, movement, storage and clearance of goods.⁹

Section 4. General Provisions.

4.1. New Registration Application. All importers shall be required to file an application for registration, the format and procedure for which shall be outlined in corresponding Customs Memorandum Order (CMO). If it is a corporation, cooperative or partnership, the application shall be filed and signed by one of the responsible officers thereof. If it is a single proprietorship, it shall be filed and signed by no other than the proprietor himself.

4.2. BIR Accreditation Requirement. Pursuant to DOF Department Order No. 12-2014, as amended, in relation to BIR Revenue Memorandum Order No. 10-2014, unless revoked otherwise, all importers are required to secure an accreditation from the Bureau of Internal Revenue (BIR). Accordingly, the corresponding certificate shall be submitted to the Bureau to form part of the registration application.¹⁰

4.3. CPRS. All importers shall register with the Bureau's CPRS in accordance with the existing rules and regulations.¹¹ They shall disclose therein their responsible officers, and designated declarants, if any, as well as other material information.

Pending full automation of electronic data exchange and without prejudice to the statutory transition period of two (2) years under Section 106, Chapter 2, Title I of the CMTA, a declarant, other than a registered Licensed Customs Broker, shall be registered with the CPRS and authorized to act as such for only one importer.

4.4. Registration Processing Fee. A registration processing fee in the amount of Three Thousand Pesos (Php3,000.00)¹² shall be imposed, subject, however, to periodic review in accordance with Section 1301,

⁹ cf. CMO No. 11-2014

¹⁰ cf. DOF Department Order No. 12-2014

¹¹ cf. CMO No. 11-2014

¹² cf. CMO No. 04-2014

Title XIII of the CMTA and applicable rules and regulations.

4.5. Documentary Requirements. In support of the registration application, the importer shall submit the following pertinent documents:

- a. BIR-ICC or its equivalent document; and
- b. Other essential documents as may be required by the Bureau.¹³

4.6. Validity Period of Registration. Unless otherwise provided by the Customs Commissioner, the customs registration shall be valid for a period of three (3) years from the date of its approval, subject, however, to suspension, revocation or cancellation as herein provided.¹⁴

However, under corresponding Customs Memorandum Order (CMO), the Customs Commissioner shall classify registered importers according to their track record and compliance with customs laws, rules and regulations for the purpose of granting them One Time Registration Privilege.

4.7. Conclusive Receipt of Electronic Notices. It shall be mandatory for registered importers to provide the Account Management Office or equivalent office their accurate official e-mail addresses, and changes, modification or update thereto.

Registered importers must acknowledge receipt of notices and communications, such as but not limited to Notice to Lodge and/or File Entry Declaration, Notice to Pay Finally Assessed Duties and Taxes, duly sent to their respective registered e-mail addresses.

Notwithstanding their respective failure to acknowledge duly sent notices and communications to registered e-mail addresses of registered importers, the same shall be deemed conclusively received upon successful transmittal thereto.

In case the registered e-mail address of a registered importer is incorrect or non-existent, all notices and communications ought to be sent through the said e-mail address but could not be successfully transmitted by reason thereof shall be deemed conclusively received by the concerned registered importer.

Section 5. Administrative Provisions.

5.1. Where To File. Importers shall file their registration application with

¹³ cf. CMO No. 11-2014

¹⁴ cf. DOF Department Order No. 12-2014

AMO or its satellite offices in various Collection Districts nearest to its principal place of business.¹⁵

- 5.2. Approval or Disapproval of Registration Applications.** All registration applications shall be approved or disapproved by the Chief, AMO, within fifteen (15) working days from receipt of complete documentary requirements.¹⁶

Any material misrepresentation shall be a ground for disapproval of the application and blacklisting of the importer.

- 5.3. Appeal.** In case of disapproval of an registration application, the importer concerned may contest the same by filing a written appeal before the Director, Legal Service, RCMG, within fifteen (15) days from notice. The corresponding resolution shall be subject to the approval of the Deputy Commissioner, RCMG, which shall be final, unless reversed by the Commissioner.¹⁷

An appeal fee of One Thousand Pesos (Php 1,000.00) shall be required. No appeal shall be perfected without submission of proof of payment of the appeal fee.¹⁸

- 5.4. Certificate of Registration.** An approval of a registration application shall be evidenced by a Certificate of Registration, which is automatically issued under the CPRS.

- 5.5. Compliance Monitoring.** The Bureau shall establish an operational system and procedure to monitor compliance by importers to registration laws, rules, and regulations.

Section 6. Responsibilities of a Registered Importer.

- 6.1. Place of Business.** An importer shall at all times keep and maintain a principal place of business where he shall conduct his business operations. Said principal place of business shall be declared as such in its registration application, as well as in all government registrations and permits.¹⁹

- 6.2. Business Name Signage.** For proper identification of its place of business, an importer shall, at all times, keep and maintain a signage of its business name and/or identity, to be displayed conspicuously in the business premises.²⁰

¹⁵ cf. CMO No. 04-2014

¹⁶ cf. CMO No. 04-2014

¹⁷ cf. CMO No. 04-2014

¹⁸ cf. CAO No. 02-2001

¹⁹ cf. CMO No. 23-2009

²⁰ cf. CMO No. 23-2009

- 6.3. Declaration of Correct Information.** An importer shall be truthful in the declaration of information required in the application form and in other registration documents and papers. He shall ensure the correctness and veracity thereof under pain of perjury and falsification.²¹
- 6.4. Submission of True and Authentic Documents.** An importer shall submit documents, which are true, genuine and authentic. He shall ensure the veracity, authenticity and genuineness thereof in order to preclude the submission of false, spurious and forged documents.²²
- 6.5. Declaration of Appropriate Responsible Officers and Designated Declarants.** For proper representation before the Bureau, an importer shall fully and truthfully declare its officers, and declarants, if any, authorized to represent the same and equally responsible in dealings and transactions with the Bureau.
- 6.6. Guaranty of Protected and Secured Passwords.** An importer shall guaranty the protection and security of passwords or codes in whatever form given to him as a consequence of the approval of the registration application. It is personal to said importer and, thus, safe and secure from use, misuse or unauthorized use by a person other than the importer. As such, the use thereof shall be deemed conclusive as attributable to the importer.²³
- 6.7. Undertaking to Protect and Secure Customs Registration Privileges.** An importer shall protect and secure his customs registration privileges from any misuse or abuse vis-à-vis the commission of unlawful or fraudulent customs transactions. He shall not allow himself to become a dummy of another person for any unlawful and fraudulent customs transactions nor permit the use thereof, directly or indirectly, by another importer or person.²⁴
- 6.8. Reporting of Changes in Business Circumstances.** In the event of any change in the information provided in the registration application, as well as in its business circumstances, an importer shall immediately report the same to the Bureau of Customs within ten (10) days from the occurrence thereof in accordance with the format and procedure to be outlined in corresponding CMO.²⁵

²¹ cf. CMO No. 11-2014

²² cf. CMO No. 23-2009; cf. CMO No. 11-2014

²³ cf. CMO No. 11-2014

²⁴ cf. CMO No. 23-2009

²⁵ cf. CMO No. 11-2014

6.9. Cooperation in Customs Investigations. During any investigation conducted by the Bureau, an importer shall fully cooperate when directed to submit pertinent papers and documents, as well as issue statements, affidavits and attestations.

6.10. Compliance to Customs Laws, Rules and Regulations. In its dealings and transactions with the Bureau, an importer shall undertake to follow and comply with customs laws, rules and regulations. In addition, he shall be truthful and accurate in the declaration of the contents of his shipments, as well as corresponding value and classification. As such, he shall warrant the veracity thereof, with willingness to waive his right to assail the revocation and cancellation of his customs registration privileges and be blacklisted from further transactions with the Bureau.²⁶

Section 7. Suspension and Revocation of Customs Registration Privileges and Blacklisting of Importers.

7.1. Accountability to Suspension, Revocation or Blacklisting. Once granted, the importer's registration privileges shall last up to expiry date, unless suspended, revoked or blacklisted accordingly.²⁷

7.2. Disciplinary Procedure. For this purpose, the Bureau shall prescribe the formal disciplinary procedure for the proper conduct of administrative proceedings against importer's accountability and liability to suspension or revocation of customs registration and blacklisting from further transaction with the Bureau.²⁸

7.3. Administrative Offenses. The importer shall be held administratively liable and accountable, resulting to the suspension or revocation of customs registration privileges or blacklisting from further transaction with the Bureau, for the following offenses:

- a. Non-compliance with any of the responsibilities of an registered importer as hereinabove enumerated; and
- b. Other offenses as may be specified in corresponding CMO.²⁹

7.4. Schedule of Penalties. The Bureau shall categorize and prescribe the imposable penalties as follows:³⁰

- a. Light Offenses** – one (1) month to six (6) months suspension

²⁶ cf. CMO No. 11-2014; CMTA, Title I, Chapter 2, Section 107

²⁷ cf. CMTA, Title I, Chapter 2, Section 108; cf. CMTA, Title XII, Chapter 3, Section 1226; cf. CMO No. 04-2014; cf. CMO No. 11-2014

²⁸ cf. CMO No. 04-2014

²⁹ cf. CMTA, Title I, Chapter 2, Section 108; cf. CMTA, Title XII, Chapter 3, Section 1226; cf. CMO No. 04-2014; cf. CMO 11-2014

³⁰ cf. CMC No. 32-2017

of customs registration privileges or Php 100,000.00 administrative fine per month;

- b. Less Grave Offenses** – six (6) months and one (1) day to one (1) year suspension of customs registration privileges or Php 100,000.00 administrative fine per month; and
- c. Grave Offenses** – revocation of customs registration privileges or blacklisting from further transaction with the Bureau.

7.5. Mitigating or Aggravating Circumstances. In the determination of the penalty to be imposed, the following attendant mitigating and/or aggravating circumstances shall be considered:³¹

- a. Business track record or standing;
- b. First time offender;
- c. Habituality; and
- d. Other analogous circumstances as may be specified in corresponding CMO.

7.6. Blacklisting of Importers. The Bureau shall establish an operational system and procedure for the blacklisting of importers in relation to suspension or cancellation of their registration, as well as those found with disapproved applications due to material misrepresentation of information or documents, and mechanism for the lifting thereof. As soon as blacklisted and until otherwise lifted by the Customs Commissioner, an importer, including the declared responsible officers, and declarants, if any, shall no longer be allowed to transact with the Bureau, as well as enter customs premises, as the case may be.³²

Section 8. Miscellaneous Provisions.

8.1. Importers Exempted From Registration. In the corresponding CMO, the Bureau shall include the operational procedure for the registration of importers exempted under this registration procedure in recognition of their status as distinct from herein importers, such as the following:

- a. Once-a-year importers;
- b. Importers by parcel post or by informal entry;
- c. The Philippine government, its agencies and instrumentalities;
- d. Foreign embassies, consulates, legations, agencies of other foreign governments and international organizations with diplomatic status and recognized by the Philippine Government; and
- e. Business enterprises / locators of free zones.

³¹ cf. CMC No. 32-2017

³² cf. CMO No. 11-2014; cf. CMTA, Title XII, Chapter 3, Section 1226

8.2. Databasing of Compliance Records. The Bureau shall establish an operational procedure and system for the databasing of compliance records of importers. For this purpose, all customs offices concerned shall submit to AMO on a periodic basis its corresponding record pertaining to compliance of importers to customs laws, rules and regulations, as well as non-compliance thereto.

Section 9. Issuance of Customs Memorandum Order. A Customs Memorandum Order (CMO) shall be issued to outline the registration of importers. The CMO shall provide appropriate measures to ensure that the _____ are monitored by the concerned offices.

Section 10. Implementing Office.

10.1. Account Management Office (AMO) or its equivalent. For the proper implementation of this Order, an Account Management Office (AMO) or its equivalent, shall serve as the Bureau's One-Stop Shop (OSS) for registration of stakeholders including the registration of importers. The AMO shall be under the supervision and control of the Director, Legal Service, and Deputy Commissioner, Revenue Collection Monitoring Group (RCMG).³³

For this purpose, an OSS – Technical Support Team, shall be created, composed of personnel from the different offices of the Bureau, who may be tapped accordingly.

10.2. Creation of AMO Satellite Offices. The Bureau shall endeavor to create and constitute AMO satellite offices in collection districts outside of Metro Manila, as may be warranted. It shall have the main function of rendering appropriate service and assistance to importers thereat in proper coordination with the main AMO.

Section 11. Transitory Provision. Pending full implementation of comprehensive system that will admit and store electronic commercial documents, including methodologies for authentication thereof, and electronic posting or sending of notices, the Bureau shall, as far as practicable and as existing processes may reasonably allow, implement the provisions of this CAO.

Section 12. Reporting and Monitoring System. – The collection, recording, storage maintenance, processing, sharing of data and information; and maintenance of data information in the CAO shall be secured and consistent with the principles and policy of Republic Act 10173, also known as The Data Privacy Act.

³³ cf. CMO No. 04-2014; cf. CMO No. 08-2017

Section 13. Periodic Review. Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Section 14. Penal Provision. Violations of this CAO committed by any person, officer or employee, shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

Section 15. Repealing Clause. All Orders, Memoranda or Circulars which are inconsistent with the provisions of this CAO or any part hereof are hereby deemed revoked, suspended or amended accordingly.

Section 16. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force or effect.

Section 17. Effectivity. This CAO shall take effect after fifteen (15) days after its publication at the Official Gazette or a newspaper of national circulation.

The Office of National Administrative Register (ONAR) of the UP Law center shall be provided three (3) certified copies of this CAO.

NICANOR E. FAELDON
Commissioner of Customs

Approved:

CARLOS G. DOMINGUEZ
Secretary of Finance

Informational Section. As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

1. History. This CAO seeks to amend and repeal the following Customs Administrative Orders (CAOs) and Customs Memorandum Orders (CMOs):

- CMO NO. 4-2014– Policies, guidelines and procedures for the Accreditation of Importers and Customs Brokers with the Bureau of Customs (BOC) pursuant to DOF Department Order No. 12-2014
- CMO NO. 30-2010 – Creation of the Interim Customs Accreditation and Registration Unit (ICARE)
- CMO NO. 44-2009 - CPRS Registration of Once-a-Year Importer (Previously First and Last Importation)
- CMO NO. 23-2009 – FORMS
- CMO NO. 6-2006 – Rules and Regulations Governing the Accreditation of Customs Brokers transacting with the Bureau of Customs and for others purposes.
- CAO NO. 3-2006A – Amending pertinent provisions of CAO 3-2006 on the rules and regulations governing the accreditation of Customs Brokers with the Bureau of Customs and for other purposes.
- CAO N. 3-2006 - Rules and Regulations Governing the Accreditation of Customs Brokers Transacting with the Bureau of Customs and for Other Purposes
- CMO NO. 41-2004 – Accreditation of Customs Brokerage Corporations

2. Related Policies.

- DOF Department Order No. 12-2014, as amended, in relation to BIR Revenue Memorandum Order No. 10-2014
- CAO No. _____ Entry Lodgement and Cargo Clearance Process

3. Webpage, Forms, Handbooks and other References.

- a. Customs Modernization and Tariff Act (RA 10863)
- b. Tariff and Customs Code of the Philippines, as amended, Volume II, Book II.