

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

June 20, 2014

**REVENUE MEMORANDUM ORDER NO. 22-2014**

**SUBJECT :** Supplemental Guidelines, Policies and Procedures in the Accreditation of Importers and Customs Brokers as Embodied in Revenue Memorandum Order No. 10-2014

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

---

In order to expedite the processing of applications for BIR ICC or BIR BCC by importers or brokers that have valid and existing accreditations with the BOC as of February 14, 2014 but the same will expire on June 30, 2014 pursuant to DO No. 33-2014 dated May 21, 2014 and Customs Memorandum Order No. 11 dated May 22, 2014, the processing of the applications for BIR ICC and BIR BCC shall be governed by the following transitory policies and guidelines:

1. The Data Warehouse Systems Operations Division (DWSOD) shall extract the required tax compliance data or information (e.g., stop filers, submissions of Summary List of Sales and Purchases, electronic submissions of Alphabetical List of Employees, and Alphabetical List of Income Recipients subjected to Expanded/Creditable Withholding Taxes, electronic filing of tax returns, etc.) from the BIR database of taxpayers that are included in the list of BOC-accredited importers and brokers provided by the BOC;
2. Based on the abovementioned extracted data as well as other information readily accessible by the ARMD, sort the listed taxpayers based on their respective level of tax compliance:

|      | COMPLIANCE LEVEL |   | LEVEL DESCRIPTION   |
|------|------------------|---|---|
| b.1. | First Level      | - | Refers to importers or brokers that have fully satisfied the accreditation criteria under Section 3.2 of RMO 10-2014 and such tax compliance requirements were already verified/validated from all concerned offices of the BIR |

|      |              |   |  |
|------|--------------|---|--|
| b.2. | Second Level | - | Refers to importers or brokers that appear to have satisfied the prescribed accreditation criteria but the same require further verification and/validation from other concerned BIR offices. Included under this level are those applications which were not able to submit the Certificate of Good Standing, but have already applied with SEC for such.   |
| b.3. | Third Level  | - | Refers to taxpayers or brokers that were verified to have failed all the accreditation criteria under Section 3.2 of RMO 10-2014. This also includes importers or brokers who may have satisfied some criteria but were confirmed to have failed some major accreditation criteria such as any of the following: tagged as a “Cannot be Located” or CBL taxpayer; with open valid stop-filer cases; with criminal cases in the DOJ or courts; with listed accounts receivables that are already final, executory, and demandable. Likewise included under this level are applications which were not received due to incomplete requisite documents. |

3. ARMD shall issue Regular BIR ICC or BIR BCC that is valid for three (3) years to importers or brokers that fall under the Level 1 Category while BIR NDIAB shall be issued to those that are determined to be classified under Level 3. However, Provisional BIR ICC or BIR BCC that is valid for six (6) months shall be issued to those that fall under the Level 2 Classification while still awaiting the results of the verification of the applicants’ tax compliance pursuant to the set accreditation criteria.

Before the expiration of the said six-month period, and based on the results of the verifications or validations made with all the concerned BIR offices that have the required information on the applicable accreditation criteria, the ARMD shall either issue a regular BIR ICC/BIR BCC or BIR NDIAB, as the case may be to the concerned importers or brokers. However, those applications which were already issued BIR ICC or BIR BCC valid for three months based on the herein criteria shall no longer be extended in the event the applicant has not resolved the

deficiencies noted when the provisional BIR ICC or BIR BCC was granted. Upon the expiration of the three-month validity period of the provisional BIR ICC or BIR BCC, applicants shall either received BIR ICC or BIR BCC valid for three years or a DENIAL, whichever is appropriate; and

4. In case a regular BIR ICC or BIR BCC shall be issued to an importer or broker that was previously issued a Provisional BIR ICC or BIR BCC, the validity period of three (3) years shall be reckoned from the effective or issue date of the Provisional BIR ICC or BIR BCC.

The processing of applications for BIR accreditation as importers or brokers under this Section shall only apply to those applicants that are included in the existing list of importers and brokers with valid BOC accreditations provided by the BOC to the BIR whose applications for BIR ICC or BIR BCC are received by the BIR before June 30, 2014. Accordingly, applications not qualified under this transitory provision shall be processed pursuant to RMO No. 10-2014 and the applicants are automatically not eligible for the issuance of Provisional BIR ICCs or BIR BCCs, as the case may be.

This Order takes effect immediately.

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

J4