

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

October 25, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 84-2010**

**Subject:** Guidelines and Procedures in Requiring All Taxpayers Engaged in the Customs Brokerage Business To Submit a List of their Respective Importers with their Accreditation Number

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

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To further strengthen tax administration and enforcement there is a need to verify tax compliance of taxpayers particularly importers, through the full utilization of exchange of information between the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC). In line with this, it is necessary to ensure that importers and brokers are duly accredited with BOC and are compliant with existing tax laws and regulations.

This Circular is thus issued to require all taxpayers engaged in the business of providing customs brokerage services to submit a list of their client-importers as of October 29, 2010 for cross-checking and verification with the records of BOC. The list shall be submitted to the RDO/LTDO/LT Divisions, where the taxpayer is registered, within fifteen (15) days from the issuance of this Circular, and shall contain the following information:

- a. Taxpayer Identification Number (TIN)
- b. Name of client-importer
- c. Address
- d. Customs Accreditation Service (CAS) Registration Number

The RDO/LTDO/LT Divisions shall submit the list within five (5) days from receipt to the Regional Office/Large Taxpayer Service which shall consolidate the report for submission of the same, in soft copies, to the ODCIR-ISG, copy furnished ODCIR- Operations Group. A master list shall be prepared by ISG for submission to OCIR, copy furnished DCIR-OG. OCIR shall in turn furnish the BOC with the said master list for their verification with their records. Henceforth, all those engaged in the customs brokerage business are required to submit a quarterly list of their additional client-importers for the quarter and list of those client-importers who has stopped using their services for the given quarter.

This shall take effect immediately.

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