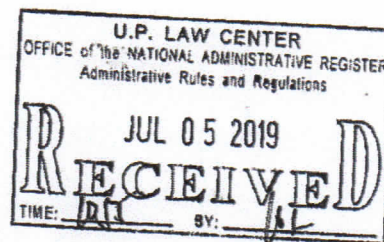




Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila



JUL 03 2019

**CUSTOMS MEMORANDUM ORDER**  
NO. 31 - 2019

**Subject: Amendment to CMO No. 05-2018 (Revised Guidelines for Accreditation of Importers and Customs Brokers)**

To ensure that no accredited importers may be used as dummies thus maximizing accountability of real importers and comply with the Ease of Doing Business Act (Republic Act No. 11032), Section IV of Customs Memorandum Order (CMO) No. 05-2018 is hereby amended as follows:

Section IV. The following are the documentary requirements for accreditation of importers and customs brokers:

IV.1 For new importers, the following pertinent documents are to be submitted:

- a. Duly notarized accomplished Application Form and signed by owner (for Sole Proprietorship), responsible Officer (for Corporation), Chairman (for Cooperative) and authorized partner (for Partnership);
- b. Bureau of Customs Official Receipt (BCOR) evidencing payment of processing fee (Php1,000.00);
- c. Corporate Secretary Certificate (Corporation) / Affidavit (Sole Proprietorship) / Partnership Resolution (Partnership) / BOD Resolution (Cooperative) designating its authorized signatories in the import entries;
- d. Two (2) valid government issued IDs (with picture) of Applicant, President and Responsible Officers (i.e., passport, UMID Card, SSS ID, Driver's License, Alien Certificate of Registration and Alien Employment Permit for aliens);
- e. NBI Clearance of applicant (issued within three (3) months prior to the application)
- f. Photocopy of DTI Registration or SEC Registration/Articles of Partnership and Latest General Information Sheet, or Cooperative

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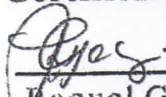
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SVCDO  
CRMD - BOC

- Development Authority Registration and latest Cooperative Annual Progress Report, whichever is applicable;
- g. Personal Profile of Applicant, President and Responsible Officers;
  - h. Company Profile with pictures of office with proper and permanent signage and pictures of warehouse/storage area;
  - i. Proof of Lawful Occupancy of Office Address and Warehouse (i.e., Updated Lease Contract under the name of the Corporation or Proprietor, Affidavit of Consent from the owner and the Title of the Property under his/her name in case the property is used for free, Certification from the Lessor or Owner allowing the sharing of office in case of Sublease);
  - j. Printed CPRS of the Company and updated notification of "STORED" status;
  - k. BIR Registration (2303);
  - l. Income Tax Return (ITR) for the past three (3) years duly received by the BIR, if applicable;
  - m. Valid Mayor's Permit as certified by the Bureau of Permits and Licensing Office;
  - n. Proof of Financial capacity to import goods (Bank Certificate or other forms of financial certification) (Top 1000 Taxpayers and under SGL Companies are exempted); and
  - o. Endorsement from the District Collector, if applicable.

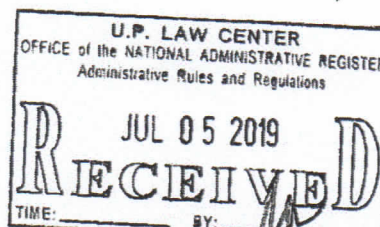
IV.2 For renewal of importer's application, the importer shall submit the following pertinent documents:

- a. Duly accomplished and notarized Application Form for Renewal.
- b. Updated General Information Sheet (Corporation) / DTI (Sole Proprietor) / Articles of Partnership / Certificate of Compliance (Cooperative.);
- c. Bureau of Customs Official Receipt (BCOR) evidencing payment of Processing Fee (Php 1, 000);
- d. If there are updates/changes in Company Information, necessary supporting documents must be submitted.
- e. If there is no change in material information previously declared and submitted, a duly accomplished and notarized Affidavit of No Change in Company Information (i.e. Business Name, Business Ownership, Office Address, Warehouse/Storage address, Responsible Officers, Line of Business, Contact Numbers, Email Address, Importable Items and Designated Signatories in the Import Entry) using the prescribed form (Annex A);
- f. Updated Printed CPRS of the company and updated notification of "STORED" status;

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- g. Latest Income Tax Return (ITR); and
- h. Valid Mayor's Permit (certified true copy by the BPLO).

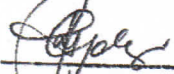
IV.3 For new Customs Broker, the following pertinent documents are to be submitted:

- a. Application form (notarized and completely filled out);
- b. Bureau of Customs Official Receipt (BCOR) evidencing payment of Processing Fee (Php 1,000);
- c. Photocopy of Valid Philippine Regulatory Commission (PRC) Identification Card, back to back. For married female brokers, if the name reflected in the PRC ID is that of her maiden name, submit copy of Marriage Contract issued by the Philippine Statistics Authority (PSA);
- d. List of clients with complete addresses and contact details (if no clients, submit affidavit of no clients);
- e. List of representative/s with personal details, photos and specimen signatures (if no representative/s, submit affidavit of no representative/s);
- f. Printed CPRS profile of applicant and updated notification of "STORED" status;
- g. BIR Registration (2303);
- h. Latest Income Tax Return (ITR) duly received by the BIR;
- i. Valid NBI Clearance of applicant; and
- j. Certificate of Good Standing issued by a PRC-accredited national organization of Customs Brokers.

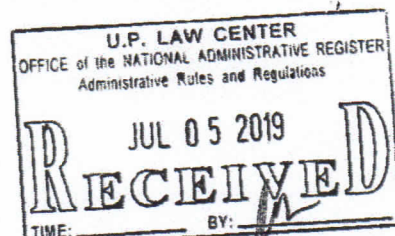
IV.4 For renewal of Customs Broker's application, the broker shall submit the following pertinent documents:

- a. Duly accomplished and notarized Application Form for Renewal (if there are updates/changes)
- b. Bureau of Customs Official Receipt (BCOR) evidencing payment of Processing Fee (Php 1,000);
- c. Photocopy of Valid Philippine Regulatory Commission (PRC) Identification Card, back to back. For married female brokers, if the name reflected in the PRC ID is that of her maiden name, submit copy of Marriage Contract issued by the Philippine Statistics Authority (PSA);
- d. If there is no change in material information previously declared and submitted, a duly accomplished and notarized Affidavit of No Change in Information (i.e. Registered Name, Office Address, Contact

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- Number/s, Email Address, List of clients, List of representative/s) using the prescribed form (Annex E-1 of CAO No. 5-2019):
- e. In case of change/s in material information previously declared and submitted, a duly accomplished and notarized Affidavit of Change in Information (i.e. Registered Name, Office Address, Contact Number/s, Email Address, List of clients, List of representative/s) using the prescribed form (Annex E of CAO No. 5-2019) with supporting documentary requirements.
  - f. Updated printed CPRS profile of applicant and updated notification of "STORED" status;
  - g. Latest Income Tax Return (ITR); and
  - h. Certificate of Good Standing issued by a PRC accredited national organization of Customs Brokers.

Other Provisions of CMO 05-2018 not affected by this Order shall remain in force and in effect.

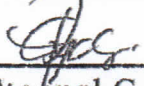
This CMO shall take effect on 08 2019



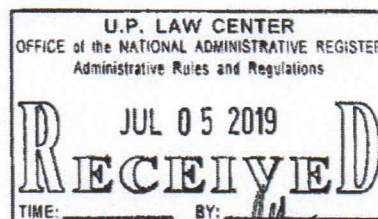
REY LEONARDO B. GUERRERO  
Commissioner



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ANNEX "A"

REPUBLIC OF THE PHILIPPINES)  
CITY OF \_\_\_\_\_ ) S.S.

**AFFIDAVIT OF NO CHANGE OF INFORMATION**

I, \_\_\_\_\_ of legal age, Filipino, and a resident of \_\_\_\_\_, Philippines, after being duly sworn, depose and say:

1. I am the \_\_\_\_\_ (position) of \_\_\_\_\_ (name of corporation/company/cooperative) with principal place of business at \_\_\_\_\_, Philippines;


2. In connection with the application of \_\_\_\_\_ (name of corporation/company/cooperative) for the RENEWAL of its BOC accreditation as Importer, I hereby state and inform that there are no changes in the following information that I declared in support of its application for accreditation, viz:

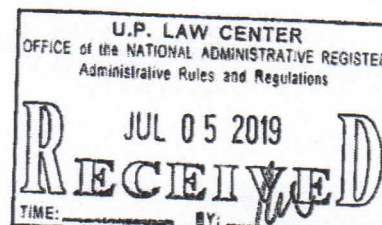
- a. The designated authorized signatories in the import entries; and
- b. Business name, business ownership, office address, warehouse/storage address, responsible officers, line of business, contact numbers, email address, importable items and designated signatories in the import entries;

3. I hereby state that the \_\_\_\_\_ (name of corporation/company/cooperative) has a valid Mayor's Permit as well as financial capacity to import goods;

4. I am executing this affidavit to attest to the truthfulness of the foregoing statement, and for whatever legal purposes it may serve;

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SVCOD  
CICAD - BOC



5. I further I certify under penalty of perjury and other related criminal offenses that this Affidavit of No Change of Information is true and correct, and that the Bureau of Customs (BOC) has the power/authority to deny the Application for Accreditation of \_\_\_\_\_ (name of corporation/company/cooperative), or cancel/revoke the same if granted, should any of the foregoing facts be found to be false and incorrect.

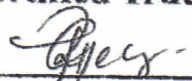
IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2019, in \_\_\_\_\_ City, Philippines.

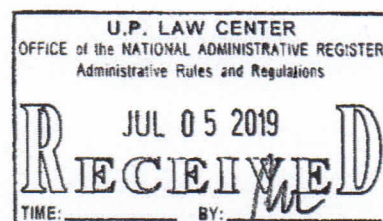
\_\_\_\_\_  
Affiant

SUBSCRIBED AND SWORN to before me this \_\_\_\_ day of \_\_\_\_\_ 2019, at \_\_\_\_\_ City, Philippines, affiant exhibiting to me his/her Card bearing No. \_\_\_\_\_, and known to me to be the same person who executed the foregoing affidavit, and I have personally examined the affiant and I was convinced that s/he voluntarily understood the contents thereof.

\_\_\_\_\_  
Administering Authority

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\_\_\_\_\_  
Raquel G. De Jesus  
SVC00  
CRMD - BOC



ANNEX E

REPUBLIC OF THE PHILIPPINES )  
 \_\_\_\_\_ ) S.S

AFFIDAVIT OF CHANGE OF CIRCUMSTANCES

I, \_\_\_\_\_, of legal age, Filipino, with home address at \_\_\_\_\_, after having been duly sworn in accordance with law, hereby depose and state that:

1. I am a licensed customs broker with PRC License No. \_\_\_\_\_, a registered customs broker with the Bureau of Customs with AMO Registration No. \_\_\_\_\_ and with office address at \_\_\_\_\_.

2. In connection with the application for the renewal of registration as customs broker, I hereby confirm that *there are material changes in the circumstances* with my company as well as on the documents earlier submitted as follows:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

3. In view of the foregoing, I have attached documentary proof in support of aforementioned material changes;

4. I am executing this Affidavit to attest the truth and for whatever legal purpose it may serve.

\_\_\_\_\_  
 AFFIANT

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_  
 In Manila, Philippines, affiant exhibiting to me his/her \_\_\_\_\_  
 Issued at \_\_\_\_\_ on \_\_\_\_\_

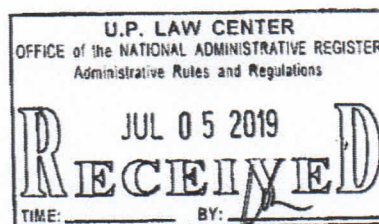
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 H. G. De Jesus  
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 \_\_\_\_\_

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*[Handwritten Signature]*



ANNEX E-1

REPUBLIC OF THE PHILIPPINES )  
\_\_\_\_\_ ) S.S

AFFIDAVIT OF NO CHANGE

I, \_\_\_\_\_, of legal age, Filipino, with home address  
at \_\_\_\_\_, after having been duly sworn in  
accordance \_\_\_\_\_,  
with law, hereby depose and state that:

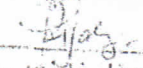
1. I am a licensed customs broker with PRC License No. \_\_\_\_\_, a  
registered customs broker with the Bureau of Customs with AMO Registration  
No. \_\_\_\_\_ and with office address at  
\_\_\_\_\_;
2. In connection with the application for the renewal of registration as customs  
broker, I hereby confirm that *there are no changes in the circumstances* with  
my company as well as on the documents earlier submitted;
3. I am executing this Affidavit to attest the truth and for whatever legal  
purpose it may serve.

\_\_\_\_\_  
AFFIANT

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_  
In Manila, Philippines, affiant exhibiting to me his/her \_\_\_\_\_  
Issued at \_\_\_\_\_ on \_\_\_\_\_

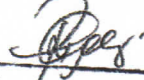
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