

REVENUE MEMORANDUM ORDER NO. 56-2016 issued on September 2, 2016 further amends the policies, guidelines and procedures in the application and processing of Bureau of Internal Revenue (BIR) Importer’s Clearance Certificate (ICC) and Broker’s Clearance Certificate (BCC).

The application for ICC and 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. 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, are stated in the Order.

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 any issued BIR-ICC/BIR-BCC.

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

APPLICANT	AUTHORIZED PERSONS
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 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

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 or eFPS (for newly-registered taxpayers, it is sufficient that they have an activated enrollment to the BIR’s eFPS facility)
- d. No delinquent account. 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-year validity period of the BIR-ICC/BIR-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/BIR-BCC issued to him shall be immediately revoked.

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

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.