



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 013-2014
06 February 2014

WHEREAS, Section 3515 of the Tariff and Customs Code of the Philippines ("TCCP"), as inserted by Republic Act No. 9135, authorizes the conduct of audit examination, inspection, verification and/or investigation of transaction records of importers and brokers;

WHEREAS, pursuant to the Constitutional mandate for the President to ensure the faithful execution of all laws and the corresponding Constitutional grant of control of all executive departments, bureaus and offices, Executive Order No. 160, Series of 2003, created the Post Entry Audit Group in the Bureau of Customs ("BOC-PEAG") to discharge the functions and responsibilities provided under the TCCP;

WHEREAS, Customs Administrative Order No. 004-04 requires that BOC-PEAG be granted access to records of importers as requirement for registration;

WHEREAS, it is among the objectives of the Bureau of Customs ("BOC") to guard the interest of the government against abuse of accreditation privileges granted to importers, as provided in Customs Memorandum Order No. 023-09;

WHEREAS, the BOC has authority to suspend and/or revoke accreditation granted to importers found in violation of pertinent customs laws, rules and regulations;

WHEREAS, there are importers which have cooperated with BOC-PEAG upon suspension of their accreditation and hence are requesting for the lifting of the suspension of their accreditation;

WHEREAS, the cooperation of the importers have contributed to the efficiency of the post-entry audit operations of the Government and it is thus desirable to encourage further cooperation from importers;

WHEREAS, Executive Order No. 155, Series of 2013, transferred the functions of the BOC-PEAG to the Fiscal Intelligence Unit of the Department of Finance ("DOF-FIU") pursuant to the mandate and power of the President under Section 17, Article VII of the 1987 Constitution;

NOW, THEREFORE, in consideration of the foregoing premises, the following instructions are hereby issued:

Section 1. DOF-FIU is hereby instructed to process and evaluate requests for provisional lifting of suspension of importers' accreditation which are pending as of December 2013.

Section 2. In determining the propriety of the provisional lifting of suspension of importers' accreditation, DOF-FIU shall refer to the guidelines/criteria and Importer's Clearance Certificate to be issued by the BIR, as provided in Department Order No. 012-2014.

Section 3. The recommendation by DOF-FIU shall be subject to, among others, the following conditions:

- (a) That DOF-FIU shall continue to have authority to conduct audit of the importer concerned; and
- (b) The recommendation shall be without prejudice to enforcement by BOC of its rules and regulations.

Section 4. DOF-FIU shall make the necessary recommendation to the BOC, which in turn shall decide whether the suspension of accreditation of the importer may be lifted or not.

Section 5. The provisional lifting of suspension shall be valid for a period of sixty (60) days from the date the decision of the BOC is received by the importer concerned. Should the 60-day provisional lifting of suspension granted by the BOC to the importer lapse without any further action from the DOF-FIU and/or BOC, the said suspension shall be deemed permanently lifted. This is without prejudice to the subsequent exercise by BOC of its authority to suspend the importer's accreditation for any ground specified under applicable rules and regulations.

Section 6. In case the shipment/s of an importer left the port of origin before the importer's suspension of accreditation took effect, the shipment/s shall continue to be processed by BOC: Provided, That the importer is able to prove that the shipment/s indeed left the port of origin before the effectivity of the suspension of its accreditation.

Section 7. This Department Order shall take effect immediately.


CESAR V. PURISIMA
Secretary
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