



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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CUSTOMS ADMINISTRATIVE ORDER (CAO)
NO. 01-2026

SUBJECT: AMENDMENTS TO CAO NO. 07-2022 ON THE ACCREDITATION OF IMPORTERS

Introduction. In the interest of service, this Customs Administrative Order (CAO) amends certain provisions of CAO No. 07-2022, and introduces new provisions thereto.

Section 1. Objectives.

- 1.1.** To further streamline accreditation procedures and the renewal of accreditation of Importers;
- 1.2.** To provide the criteria and guidelines for the automatic renewal of the accreditation of Importers; and
- 1.3.** To adjust the validity period of accreditation and the corresponding accreditation charge.

Section 2. Coverage. This CAO shall cover all Importers who will transact with the Bureau in relation to the importation, movement and clearance of goods.

Section 3. Section 4.2 of CAO No. 07-2022 is hereby amended to read as follows:

- 4.2.** The customs accreditation shall be valid for a period of three (3) years from the date of issuance of the Certificate of Accreditation, unless otherwise suspended, revoked or cancelled as provided herein.

Section 4. Section 5.2 of CAO No. 07-2022, on the application process for first time or new applicants, is hereby amended to read as follows:

- 5.2.** The application must state the following information:
 - a.** Type of entity (corporation, partnership, joint venture, government agency, etc.);
 - b.** Tax Identification Number (TIN);

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- c. Contact Number and Email Address;
- d. Line of business (trading, manufacturing, etc.);
- e. Location of principal office or branches, and warehouse/storage facilities, if available;
- f. List of Principal Officers of the Importer. For this purpose, the Principal Officers shall be as follows:
 - i. For Corporation, the President, Secretary, and Treasurer or equivalent officer;
 - ii. For Foreign Corporation, the Resident Agent/Country Manager or equivalent officer;
 - iii. For Partnership, all Partners, and in case the partnership includes corporations, the President thereof;
 - iv. For Cooperative, the Chairman, Vice Chairman, Treasurer, and Secretary;
 - v. For Sole Proprietorship, the Proprietor; and
 - vi. For Joint Venture, the President of the Dominant Company.
- g. List of Responsible Officers. For this purpose, the Responsible Officers shall be the authorized signatory of the goods declaration, and the authorized signatory of the application for accreditation.
- h. Affidavit of Undertaking to submit annual reportorial compliance, and report of change of business circumstance.

First time or new applicants shall use the Application Form as prescribed by the Bureau.

Section 5. A new provision numbered as Section 5-A is hereby inserted as follows:

5-A. Annual Reportorial Compliance.

- 5-A.1.** The accredited Importer shall submit an Annual Reportorial Compliance (ARC) within thirty (30) days from its accreditation anniversary date, containing the summary of all updated business documents or information within the year, including the fact of compliance with Section 8.4 of CAO No. 07-2022.



In case there are no changes in business information within that period, the accredited importer shall also indicate the same in the ARC.

The accredited Importer shall use the ARC Form as prescribed by the Bureau.

- 5-A.2.** Importers who failed to comply with the submission of the ARC within the prescribed period shall be issued a Notice of Non-Compliance (NNC) by the Accounts Management Office (AMO), directing such Importer to submit the required report within an extended period of fifteen (15) days from receipt of the NNC.

Failure to comply with the NNC shall result in the following:

- a. 1st violation – suspension until compliance and order of lifting by the Commissioner but not to exceed thirty (30) days from compliance
- b. 2nd violation – revocation

Section 6. Section 6.5 of CAO No. 07-2022 is hereby repealed, and a new provision is inserted, as follows:

- 6.5.** Importers who are holders of a valid Certificate of Accreditation shall be eligible to apply for automatic renewal thereof if, at the time of application, they belong to any of the following categories:

- a. The Importer has maintained continuous accreditation for six (6) consecutive years immediately preceding the renewal of its accreditation and with no history of suspension, revocation, or cancellation; or
- b. The Importer is an Authorized Economic Operator (AEO) or a Super Green Lane (SGL) Accredited Importer.

- 6.5.1.** The application for automatic renewal of accreditation shall be filed online with the AMO at least seven (7) working days prior to its expiration, by opening a ticket in the Customer Care Portal System (CCPS). All documentary requirements listed under Section 7 of this CAO shall be uploaded in the CCPS.



An application with incomplete documentary requirements shall not be processed until the full compliance with the submission, as duly communicated to the applicant.

An accreditation charge shall be paid by the Importer once the application for automatic renewal is duly submitted.

6.5.2. The Application Form shall be accomplished and duly signed by any of the following, as applicable:

- a.** One of the corporate officers (for corporations);
- b.** One of the partners (for partnership);
- c.** Chairman (for cooperative);
- d.** Proprietor (for sole proprietorship); or
- e.** President (for one person corporation).

6.5.3. The application for automatic renewal of accreditation shall be acted upon within seven (7) working days from receipt of the complete documentary requirements.

6.5.4. In case of approval of the application, the importer's account in the Client Profile Registration System (CPRS) shall be activated, and the corresponding Certificate of Accreditation shall be automatically generated.

6.5.5. In case of denial of the application, the basis and grounds therefor shall be communicated to the applicant, which shall be limited to the following:

- a.** Failure to meet the eligibility requirements under Section 6 of this CAO;
- b.** Failure to submit the ARC within the prescribed periods under Section 5-A.2 of this CAO; and



- c. Those enumerated under Section 7.4.4 of CAO No. 07-2022.

Section 7. New provisions under Section 6 of CAO No. 07-2022 are hereby inserted, as follows:

6.6. The Importer shall submit the following documentary requirements for automatic renewal of accreditation:

- a. Application for Automatic Renewal;
- b. Affidavit of No Change in Business Information or Affidavit of Change with necessary supporting documents, whichever is applicable;
- c. Bureau of Customs Official Receipt (BCOR) showing payment of accreditation charge for renewal of accreditation; and
- d. Clearances, if applicable, secured from any or all of following offices, depending on the verification of the AMO:
 - i. From the Collection Service, Revenue Collection Monitoring Group (RCMG):
 - 1. No Outstanding Liability for assessment that has become final and executory; or
 - ii. From the Legal Service, RCMG:
 - 1. No Warrant of Seizure and Detention (WSD) issued against shipments of the Importer, or if a WSD has been issued, the same was resolved in favor of the Importer; and
 - 2. No pending civil or criminal case.

6.7. The provisions on automatic renewal shall not be construed to amend, supplement, nor repeal the provisions governing regular renewal procedures, including the penalties for non-compliance thereof, under Section 6 of CAO No. 07-2022.



Section 8. Accreditation Charge for New Application or Renewal. The applicant shall pay Five Thousand Pesos (PhP5,000.00) for every new application or renewal of accreditation.¹

Section 9. Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this CAO are deemed repealed or modified accordingly.

Section 10. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 11. Effectivity. This CAO shall take effect fifteen (15) days after its complete publication at the Official Gazette or in a newspaper of general circulation.

The Office of the National Administrative Register of the University of the Philippines Law Center shall be provided three (3) certified copies of this CAO.


ARIEL F. NEPOMUCENO
Commissioner



MAR 31 2026

Approved:


FREDERICK D. GO
Secretary of Finance
APR 09 2026



¹ cf. CAO No. 2-2024, Section 5.10.

