REVENUE MEMORANDUM CIRCULAR NO. 18-2018 issued on March 9, 2018 circularizes Department Order (DO) No. 011-2018 issued by the Department of Finance (DOF) relative to the accreditation of importers and customs broker.

Pursuant to Section 1200 of the Republic Act No. 10863 (Customs Modernization and Tariff Act), the authority to accredit and register customs brokers and importers is reverted solely to the Bureau of Customs (BOC) for purposes of simplification of process.

The BOC, however, is mandated to transmit to the Bureau of Internal Revenue (BIR), on a quarterly basis, the list of approved/accredited customs brokers and importers, for post-accreditation validation of tax compliance.

The BIR must notify the BOC immediately of any findings of tax deficiency or non-compliance.