

GUIDELINES FOR THE ISSUANCE OF THE INTERNATIONAL CARRIER'S SPECIAL CERTIFICATE (ICSC) AND THE INTERNATIONAL CARRIER'S GENERAL CERTIFICATE (ICGC)

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I

Objective

This Order is issued to delineate the responsibility and provide guidelines for the issuance of the ICSC and the ICGC.

II

Guidelines

1. The Office of the Regional Director, Revenue Region No. 6 (Manila) shall undertake the issuance of the ICSC (BIR Form No. ICC-3) and the ICGC (BIR Form No. ICC-4) after the verification of the payments of the 2 1/2% income tax on gross Philippine billings and the 3% carrier's tax prior to the departure of the international carriers (shipping and airline).
2. The system for the issuance of the ICSC and the ICGC and the verification of the collection of the income and business taxes from international carriers, as well as the mechanics for the posting of the voyage bond shall be implemented following the procedures contained in the memoranda of agreement between the Bureau of Customs and the Bureau of Internal Revenue (dated April 22, 1974 and September 7, 1979); RMO No. 24-A-74 dated May 27, 1974; RAO No. 1-74 dated April 25, 1974; and RMO No. 21-78 dated August 14, 1978.

The provisions of the above memoranda and the revenue issuances are still in effect to date, except for those provisions which should read to conform with the amendments in the National Internal Revenue Code and the provisions which makes reference to the International Carriers Committee which should now be construed to mean the Office of the Regional Director - Revenue Region No. 6 (Manila).

III

Effectivity

This Order shall take effect immediately.

Adopted: 14 Apr. 1994

(Sgd.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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