# RULES AND REGULATIONS IMPLEMENTING THE PROVISIONS OF REPUBLIC ACT NO. 9853, AMENDING SECTION 27 AND SECTION 29, ARTICLE IV OF R.A. NO. 9280, KNOWN AS THE "CUSTOMS BROKERS ACT OF...

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Pursuant to Section 7(a), Article II and Section 37, Article V of Republic Act No. 9280, known as the "The Customs Brokers Act of 2004," the Professional Regulatory Board for Customs Brokers hereby amends Section 6 of Rule II and Section 27 and Section 29 of Rule IV of Resolution No. 03, Series of 2005, referred to as the "Rules and Regulations Implementing the Provisions of Republic Act No. 9280", in brief, referred to as "The IRR of the Customs Brokers Act of 2001", as follows:

> Section 1. Section 6, Rule II of "The IRR of the Customs Brokers Act of 2004" is hereby amended to read as follows:
>
> "Section 6. Scope of the Practice of Customs Brokers Profession – The practice of Customs Brokers Profession involves any of the following services rendered to client importer and exporter consisting of:
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> - Consultation on matters relating to tariff and customs laws, the rules and regulations thereof, and all other laws, their rules and regulations affecting or in connection with activities of importation and exportation;
>
> - Preparation of customs requisite documents for import and export;
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> - Declaration of customs duties and taxes;
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> - Preparation, signing, filing, lodging and processing of import and export entries and documents required to be filed with the Bureau of Customs and other government agencies under the TCCP and other existing laws;
>
> - Representing importers and exporters before any government agency and private entities in cases related to valuation and classification of imported articles; and
>
> - Rendering of other professional services in matters relating to customs and tariff laws, its procedures and practice.

A Registered and Licensed Customs Broker shall be considered in the practice of the profession if the nature and character of his/her employment in private enterprises requires professional knowledge in the field of customs and tariff administration.

He/she is also deemed in the practice of customs brokers profession if he/she teaches customs and tariff administration subjects in any university, college or school duly recognized by the government.

Provided, that this section shall not be construed to affect or prevent the practice of any other lawfully recognized and regulated profession."

Section 2. Section 27, Rule IV of "The IRR of the Customs Brokers Act of 2004" is hereby amended to read as follows:

> "Section 27. Acts constituting the Practice of Customs Broker Profession – Any single act or transaction embraced within the provision of Section 6, Art. II of R.A. No. 9280 and of Section 6, Rule II of this "IRR of the Customs Brokers Act of 2004" shall constitute an act of engaging in the practice of customs broker profession. Import entry shall be signed by a customs broker and the consignee/owner/importer under oath based on the covering documents submitted by the importers; Provided, That export declaration shall be signed by the exporter, or at his option, delegate the signing and processing of the document to his designated customs broker or authorized representative who shall be a full-time regular exporter's employee knowledgeable in customs and tariff."

Section 3. Section 29, Rule IV of "The IRR of the Customs Brokers Act of 2004" is hereby amended to read as follows:

> "Section 29. Admission to Professional Practice – The practice of customs broker is a professional service, admission to which shall be determined upon the basis of individual and personal qualifications. However, nothing in the "Rules" shall prevent a corporation from being registered for the purpose of making representation in behalf of importer-clients in the Bureau of Customs and other government agencies as long as the corporation shall engage or hire the services of at least one (1) customs broker in his professional capacity. To avoid conflict of interest a Customs Broker may not enter into engagement with more than one (1) corporation. For the guidance of customs broker, professional service contract is appended herewith as Annex "A[*]".
>
> Making representation in behalf of the importer-clients in the Bureau of Customs and other government agencies shall refer only to activities other than those in Section 6, Article II of R.A. No. 9280 and Section 6, Rule II of the Rules which enumerate the scope of practice of the customs broker profession, as such only the name of the Professional Customs Broker shall appear in the import entry for lodgment with the Bureau of Customs: Provided, that such corporations engaged in the business of customs brokering shall have a minimum paid-up capital of one million pesos (Php1,000,000.00) before they are accredited by the BOC."

Section 4. Separability Clause – If any clause, sentence, paragraph or part of the "Rules" shall be declared unconstitutional or invalid, such judgment shall not affect, invalidate or impair any other part thereof.

Section 5. Repealing Clause – Any provisions of "The IRR of the Customs Brokers Act of 2004", codes, memorandum orders, resolutions, measures, policies or parts thereof issued and promulgated pursuant to R.A. No. 9280, R.A. No. 8981, and other laws, decrees, executive orders, or letters of instructions which are contrary to, or inconsistent with, this Board Resolution, known as the "Rules and Regulations Implementing R.A. No. 8953," are hereby superseded, repealed or amended accordingly.

Section 6. Effectivity Clause – The Rules shall take effect after fifteen (15) days following its full and complete publication in the Official Gazette or in any major newspaper of general circulation in the Philippines.

Adopted: 19 March 2010

> (SGD.) CONSTANTINO L. CALICA
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> (SGD.) FERDINAND A. NAGUE
>
> Chairman
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> Member
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> Attested:


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(SGD.) RUTH RANA-PADILLA

(SGD.) NILO L. ROSAS

Commissioner

Commissioner

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[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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