

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inconsistent with, this Board Resolution, known as the "Rules and Regulations Implementing R.A. No. 8953," are hereby superseded, repealed or amended accordingly.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.

Done in the City of Manila, Philippines this 19th day of MAR 2010.


CONSTANTINO L. CALICA

Chairman


FERDINAND A. NAGUE

Member

ATTESTED:

CARLOS G. ALMELOR

Secretary of Professional Regulatory Boards

APPROVED BY:


NICOLAS P. LAPENA, JR.

Chairman


NILO I. ROSAS

Commissioner


RUTH RANA-PADILLA

Commissioner

ANNEX "A"

PROFESSIONAL SERVICE CONTRACT

This Professional Service Contract is entered into by and between:
_____, a Customs Broker with PRC ID No. _____ and Bureau of Customs
Accreditation Number _____, with office address at _____, hereinafter
referred to as CUSTOMS BROKER

and

_____, a corporation authorized by law to engage in the business of customs
brokerage, with office address at _____ and represented by its President _____,
hereinafter referred to as CORPORATION,

subject to the provisions of RA 9280, as amended by RA 9853, CAO _____ and existing government
rules and regulations and following terms and conditions:

A. PROFESSIONAL FEES

BROKER's professional fees shall be pursuant to Section 4.3, Article II of Professional
Regulatory Board for Customs Brokers' (PRBCB) Resolution Number 2 series of 2005 which
states that "...charges shall be based strictly on the professional standard rates as established
by the Professional Regulatory Board for Customs Brokers. Neither charges shall be based
on a scheme called "package deal" where charges are based on the individual package or per
container, a practice tolerating cut-throat competition among members of the profession."

B. BROKER'S RESPONSIBILITIES

BROKER shall ensure that:

B.1. His BOC accreditation is valid and subsisting and shall promptly renew the same
per provisions of CAO _____ because expiration of accreditation shall mean automatic
termination of this contract;

B.2. Shipments of CORPORATION's clients are handled in a professional and efficient
manner;

B.3. He will not transact any type of business with the CORPORATION's clients with the same
or similar nature for a period of at least one (1) year from termination of this contract;

B.4. Faithful compliance with Professional Regulation Commission and Professional Regulatory
Board for Customs Brokers rules and regulations to regulating the practice of customs broker
profession as suspension by PRC/PRBCB shall prejudice CORPORATION.

C. CORPORATION'S RESPONSIBILITIES

CORPORATION shall ensure that:

C.1. Its clients are legitimate and shall not compromise CUSTOMS BROKER'S license and
accreditation;

C.2. All documents and papers required to be kept by customs brokers pursuant to Section
3514 of the Customs and Tariff Code are supplied to CUSTOMS BROKER;

C.3. Payment of CUSTOMS BROKER's professional fees are made every end of the month.

(MST-April 6, 2010)



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS

Resolution No. 01

Series of 2010

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 2004, REFERRED TO, IN BRIEF, AS
THE "RULES AND REGULATIONS IMPLEMENTING R.A. NO. 9853", OR, MERELY,
THE "RULES"

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 2004", 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:

a. 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;

b. Preparation of customs requisite documents for import and export;

c. Declaration of customs duties and taxes;

d. 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;

e. Representing importers and exporters before any government agency and private
entities in cases related to valuation and classification of imported articles; and

f. 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 broker profession if he/she teaches
customs and tariff administration subjects in any university, college or school duly
recognized by 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 (Php 1,000,000.00) 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.