



Legal Watch

CUSTOMS MEMORANDUM ORDER NO. 06-2026



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SUMMARY

The Bureau of Customs issued CMO No. 06-2026 to establish the Top Importers Office (TIO) directly under the Office of the Commissioner of Customs. The TIO serves as a facilitation office for top importers and the registered third parties essential to their customs operations. The primary objective is to streamline trade processes, institutionalize a single focal point for Customs-Business Partnerships, and eliminate bureaucratic red tape to minimize transaction costs.

"Top Importers" refer to importers duly accredited by the BOC and whose import activities represent a significant contribution to customs revenue, import value or volume, and national trade flows, as determined by the BOC using objective and risk-based criteria, including duties and taxes paid, transaction frequency, compliance record, and economic significance. Notably, Top Importers shall include the subsidiaries and affiliates of such importers, as well as importers accredited under the Super Green Lane (SGL) and Authorized Economic Operator (AEO) Programs, and such other importers as may be determined by the Commissioner.

"Third Parties" refer to persons or entities that participate in, facilitate, or support customs-related operations of importers or exporters in connection with the transportation, handling, storage, documentation, consolidation, or delivery of goods subject to customs control. These may include, as applicable, carriers, shipping lines and their agents, airline representatives or ground handling agents, freight forwarders, logistics service providers, non-vessel operating common carriers (NVOCCs), consolidators, deconsolidators, arrastre and cargo handling operators, customs brokers, courier and express cargo operators, and operators of Customs Bonded Warehouses (CBWs) and Customs Facilities and Warehouses (CFWs).

* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Creation of the Top Importers Office (TIO) for Top Importers and Third Parties under the Office of the Commissioner of Customs

* Issuance Date

11 May 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/05/2026C-MO-06-2026.pdf>





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The BOC may periodically review the roster of Top Importers and may suspend or remove an importer from the roster upon determination of violations of customs laws, deterioration of compliance record, or failure to meet the criteria established by the BOC.

ACTIONABLE ADVICE

Clients who meet the volume, value, or compliance thresholds of a Top Importer, or those already under the SGL and AEO programs, should proactively coordinate with the newly created TIO to utilize it as their primary channel for resolving complex operational issues and clearing bottlenecks. Further, clients should review and update their corporate structural documentation with the BOC to ensure all eligible entities receive these facilitation benefits.

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