



Welcome to eICSC!

The **Electronic International Carriers Special Certificate** is an online portal where the taxpayer-applicant can submit applications for International Carriers Special Certificate thru electronic mail.

APPLICATION FOR INTERNATIONAL CARRIERS SPECIAL CERTIFICATE ONLINE

STEP 1 Prepare all the required documentary requirements in scanned PDF copy and compressed into one (1) .zip file which shall not exceed 10MB file size.

1

Documentary requirements:

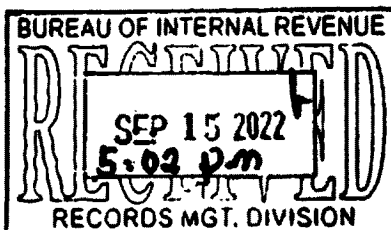
- a. Duty filled-up BIR Form No. 1948;
[Online Application Form for ICSC | Printable version of BIR Form No. 1948](#)
- b. Copy of the Vessel/Ship Registration;
- c. Copy of the charter contract (in case this is unavailable, please include the reasons for its unavailability);
- d. Fixture note with signed by owner and charterer;
- e. **BIR Form No. 0605** of the 2.5% or 1.5% income tax, as the case may be, and 3% common carrier's tax, together with payment details/receipt duly received and validated by the BIR Authorized Agent Bank (AAB); in case of ePayment, scanned copy of confirmation email and payment reference number; and
- f. Proof of payment of ₱100.00 certification fee and proof of payment of ₱30.00 loose Documentary Stamp Tax (DST) or purchase two (2) loose documentary stamps per application.

STEP 2 Pay the required liabilities and fees.

2

Pay the following liabilities and fees by filing the following using the eBIRForms and pay through any of the BIR ePayment Channels

Required Fees	Mode of Filing and Payment	BIR Form to be used
Certification Fee (₱ 100.00)	ePayment Channels	BIR Form No. 0605 Tax Type: MC ATC: MC200
Documentary Stamp Tax (₱ 30.00)	ePayment Channels	BIR Form No. 0605 Tax Type: DS ATC: DS010





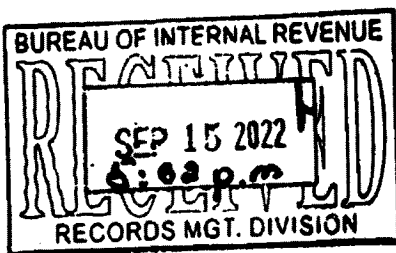
Percentage Tax (3% of Gross Receipts)	ePayment Channels	BIR Form No. 0605 Tax Type: PT ATC: PT041
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Reminders:

- (1) Indicate the transaction date as the return period date in the form.
- (2) Take note of the transaction reference number/payment reference number and indicate the details under Part IV (A) (6) and Part IV(B) (6) of BIR Form No. 1948.
- (3) Use a valid email address when filing the payment form. This shall be used in serving BIR orders, notices, letters and other processes/communications to the taxpayer-applicant. The designated email address should be of the ICSC applicant official and permanent email address registered with the BIR's registration system and not the e-mail address of the authorized representative or Agent.

HOW TO PAY**Pay Online**

1. Download and install the eBIRForms Package through the following website:
 - a. www.bir.gov.ph
 - b. www.knowyourtaxes.ph/ebirforms
2. Prepare and file the payment form (BIR Form No. 0605) indicating the required tax types and ATC information above using the eBIRForms Package.
3. Submit the payment form electronically. A confirmation email shall be sent to the provided email address if successfully filed.
4. Pay the taxes due and required fees through the BIR ePayment Channels of Authorized Agent Banks (AABs).
5. Save and print the confirmation email and payment reference number.

**STEP 3 Apply for the International Carriers Special Certificate (ICSC) online.****3**

Submit the Application by accomplishing the online application Form of BIR Form No. 1948.

APPL. FOR ICSC ONLINE

An application reference number shall be received upon successful submission.

In case of system unavailability or downtime, accomplish BIR Form No. 1948 and include the scanned copy when submitting the documentary requirements.



4

requirements to BIR Centralized email using the prescribed template for subject of the email and indicating the reference number received from the online application of BIR FORM 1948 by clicking the email button below.

EMAIL & SUBMIT REQUIREMENTS

If clicking the button link above did not open your default e-mail application, email and send your documentary requirements to:



BIR Centralized email: icsc_1948@bir.gov.ph

E-mail Subject: **Application for ICSC [REF. NO. _____]**

Documents will be reviewed, processed and acted upon by the concerned Office. An email will be sent to taxpayer-applicant within the day acknowledging the receipt of the application.

For new applicants, email account of the individual applicant or company email account or email account authorized by responsible officer of the company for non-individual shall suffice.

In cases beyond the control of taxpayer-applicant like system is down, power failure, no/failed internet connection, etc. applications for eICSC may be filed manually.

STEP Receive an email for the scheduled pick-up of International Carriers Special Certificate.

5

Check the status of the application, if an email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/reference number from the processing office for monitoring and tracking purposes.

If the application was denied, re-apply for Certificate together with the complete documentary requirements as indicated in the received email notification on validation results. taxpayer-applicant has to resubmit the application with the complete documentary requirements and include in the covering email that there was a previous application but there was/were lacking documentary requirement/s

If the application was approved, taxpayer-applicant shall be notified that the application is successful and the International Carriers Special Certificate will be released within one (1) day upon submission of complete documentary requirements.

Upon release of Certificate, taxpayer-applicant shall present and submit the original copies of the documentary requirements which they had submitted via email.

