



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

February 10, 2006

CUSTOMS MEMORANDUM ORDER

NO. 05-2006

TO : All Deputy Commissioner
All District Collectors of Customs
All Port Collectors of Customs
All Chiefs, Formal Entry Division or equivalent Units
All Chiefs, Entry Processing Division or equivalent units
All Chiefs, Liquidation and Billing Division or equivalent Units
All Importers/Brokers
All Others Concerned

SUBJECT : Amendment of Customs Memorandum Order No. 6-2003 dated April 2, 2003 (Certificate of Origin for products covered by Safeguard Duty or Anti-Dumping Duty regardless of ports of exportation).

Paragraph II-2 of CMO No.6-2003 dated is hereby amended to read;

X X X X X

II. General Provisions

2. "All importers of articles subject to safeguard/anti-dumping duty regardless of Port of Exportation are required to secure a Certificate of Origin (CO) issued by the authorized/office in the source country of manufacture, however, authentication by Philippine Commercial Attaché is not required for Certificate of Origin issued under Common Effective Preferential Tariff (CEPT) Scheme under ASEAN Free Trade Area (Form D CEPT-AFTA) and other preferential trade agreements entered into by the Philippines".

This Order shall take effect immediately.

NAPOLEON L. MORALES
Acting Commissioner





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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CUSTOMS MEMORANDUM ORDER
NO. 6-2003

TO :

All Deputy Commissioners
All District Collectors of Customs
All Port Collectors of Customs
All Chiefs, Formal Entry Division or equivalent Units
All Chiefs, Entry Processing Division or equivalent Unit
All Chiefs, Registration and Shipping Division or
Equivalent Units
All Importers/Brokers
All Others Concerned

SUBJECT :

Certificate of Origin (CO) for products covered by
Safeguard Duty or Anti-Dumping Duty regardless of
Port of Exportation

I. Objective

1. To strictly enforce the implementation of the safeguard duty or anti-dumping duty imposed on covered imported articles.
2. To secure the revenue of the government.

II. General Provisions

1. The term "Country of Origin" in this Order shall mean the country where the imported article or allegedly dumped product either was wholly obtained or where the last substantial transformation took place.

The country of origin and the country of export may be the same, but not in all instances. In the case of transshipment where a product is shipped from a third country that is not the country where the product was manufactured or processed, the country of origin will be different from the country of export.

2. All importers of articles subject to safeguard/anti-dumping duty regardless of Port of Exportation are required to secure a Certificate of Country of Origin (CO) issued by the authorized agency/office in the source country of manufacture as provided for in II.1 above-mentioned, as authenticated by the Philippine Commercial Attache thereat, if available
3. The Certificate of Origin (CO) shall be a mandatory documentary requirement to be filed with the IEIRD for the release of shipments from the Bureau of Customs.

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III. Operational Provision

1. The Chief, Formal Entry Division or his/her authorized representative or counterpart in equivalent units shall if necessary, check and verify the authenticity of the Certificate of Origin, which may include a request for the Deputy Commissioner, Assessment and Operations Coordinating Group for retroactive check or verification in which case the shipment shall be released under tentative liquidation; provided that, prior to the tentative release of the shipment, the importer posts a cash bond in the amount equivalent to the prescribed safeguard/anti-dumping duties
2. All requests for retroactive check/validation of the authenticity of the Certificate of Origin shall be forwarded to the Office of the Deputy Commissioner, Assessment and Operations Coordinating Group who shall request for a retroactive check or endorse to the authorities concerned, local or foreign, the Certificate of Country of Origin.

IV. Repealing Clause

All Customs rules and regulations contrary hereto or inconsistent with this Order are deemed revoked, amended or modified accordingly.

V. Effectivity

This Order shall take effect fifteen (15) days after publication in two newspapers of general circulation.


ANTONIO M. BERNARDO
 Commissioner

The following certificate of origin