



**BUREAU OF CUSTOMS**

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. **597-2021**

**MEMORANDUM**

**FOR :** ALL COLLECTION DISTRICTS/ SUB-PORTS  
 ALL CHIEFS, EXPORT DIVISION OR EQUIVALENT UNIT  
 ALL OTHERS CONCERNED

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
 Deputy Commissioner, AOCG *dl.*

**SUBJECT :** UPDATES ON THE IMPLEMENTATION ARRANGEMENTS  
 UNDER THE ASEAN-HONG KONG, CHINA FTA SUB-COMMITTEE ON RULES OF ORIGIN (AHK-SCROO)

**DATE :** November 12, 2021

Forwarding the hereto attached letter dated November 2, 2021 from Angelo Salvador M. Benedictos, Director, Bureau of International Trade Relations, Department of Trade and Industry (BITR-DTI) providing updates regarding the following implementation arrangements for Third Party Invoicing, replacement of Certificate of Origin (CO) Form AHK, and CO forms issued retroactively:

a. **Third-Party Invoicing (TPI).** For ASEAN-Hong Kong Free Trade Agreement (AHKFTA), TPI refers to a situation where the business entity issuing invoice is located in a country other than the AHKFTA exporting party. As such, in case the exporter and company issuing invoice are located in the same country, the following arrangements will apply:

Box No.	Information to be filled in CO form AHK
Box 7	Name and country of the company issuing the final invoice for importation.
Box 10	Number and date of the final invoice.
Box 13	"Third-party invoicing" should NOT be ticked.

In the case of TPI with more than three (3) countries involved, the following arrangements will apply:

Box No.	Information to be filled in CO form AHK
Box 7	<ul style="list-style-type: none"> <li>Name and country of the company issuing the TPI should be provided.</li> <li>It is advisable to provide the name and country of the company issuing the final invoice, or if known, the name and</li> </ul>



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	country of all companies issuing the TPI invoice to allow for ease of Customs clearance.
Box 10	<ul style="list-style-type: none"> <li>• Number and date of the invoice issued by the manufacturers or the exporters and the number and date of the final invoice for importation, if known.</li> <li>• In the absence of such information, the number and date of the invoice from any last country that is known to the Issuing Authority may be reflected.</li> </ul>
	<ul style="list-style-type: none"> <li>• In the case that the final invoice number and date is not shown in the CO form AHK, further information may be requested at time of importation in order to verify the linkage of the transactions involved.</li> </ul>
Box 13	<ul style="list-style-type: none"> <li>• "Third-party invoicing" should be ticked.</li> </ul>

In cases where there is any discrepancy between information reflected in the CO form AHK and the final invoice attached to the said CO for import customs clearance, the AHKSCROO also agreed that it shall not be a basis for an outright rejection by the customs authority of the importing party. Instead, they may request additional information from the importer or undertake the verification, as necessary.

b. **Replacement of CO form AHK.** If an AHKFTA party wants to amend/replace a CO form AHK in accordance with paragraph (b), Rule 8 of the OCP, the following will apply:

- Amended CO form AHK should have a new reference number and issuance date;
- Rule 9 of the OCP should be followed, i.e. if the CO form AHK is amended more than three (3) working days after the declared shipment date, Box 13 should be marked "Issued Retroactively"; and
- The reference number and date of issue of the original CO may be indicated in Box 7 of the amended CO.

c. **Issued Retroactively.** In relation to counting the number of "working days" and marking "Issued Retroactively" in Box 13, please refer to the illustration below for the agreed arrangements:

Sun	Mon	Tue	Wed	Thur	Fri	Sat
26 Sep	27 Sep	28 Sep	29 Sep	30 Sep	1 Oct	2 Oct
			Declared shipment date (Day 0)	Working Day (Day 1)	Public holiday in Hong Kong	
3 Oct	4 Oct	5 Oct	6 Oct	7 Oct	8 Oct	9 Oct
	Working Day (Day 2)	Working Day (Day 3)	Begin to mark "Issued Retroactively" (Day 4)			



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For questions and clarifications, BTR-DTI named Ms. Ma. Monica M. De Guzman ([MaMonicaDeGuzman@dti.goc.ph](mailto:MaMonicaDeGuzman@dti.goc.ph)) or Ms. Kiezel T. Gendrano ([KiezelGendrano@dti.gov.ph](mailto:KiezelGendrano@dti.gov.ph)).

For information and guidance.



URGENT

02 November 2021

Atty. Edward James A. Dy-Buco  
Deputy Commissioner  
Assessment and Operations Coordination Group  
Bureau of Customs  
South Harbor, Port Area, Manila

Subject: Updates on ROO Implementation Arrangements under the ASEAN-Hong Kong, China FTA

Dear Deputy Commissioner Dy-Buco,

This is to update your office of the discussions of the ASEAN-Hong Kong, China FTA Sub-Committee on Rules of Origin (AHK SCROO)<sup>1</sup> regarding the implementation arrangements for Third-Party Invoicing, replacement of Certificate of Origin (CO) Form AHK, and CO Forms Issued Retroactively.

- 1. Third-Party Invoicing (TPI). For AHKFTA, TPI refers to a situation where the business entity issuing the invoice is located in a country other than the AHKFTA exporting Party. As such, **in case the exporter and company issuing the invoice are located in the same country, the following arrangements will apply:**

Box No.	Information to be filled in CO Form AHK
Box 7	Name and country of the company issuing the final invoice for importation
Box 10	Number and date of the final invoice
Box 13	"Third-party invoicing" should <b>NOT</b> be ticked.

In the case of TPI with more than three (3) countries involved, the following arrangements will apply:

Box No.	Information to be filled in CO Form AHK
Box 7	<ul style="list-style-type: none"><li>Name and country of the company issuing the third-party invoice should be provided.</li><li>It is advisable to provide the name and country of the company issuing the final invoice, or if known, the name and country of all companies issuing the Third-party invoice to allow for ease of Customs clearance.</li></ul>
Box 10	<ul style="list-style-type: none"><li>Number and date of the invoice issued by the manufacturers or the exporters and the number and date of the final invoice for importation, if known.</li><li>In the absence of such information, the number and date of the invoice from any last country that is known to the Issuing Authority may be reflected.</li></ul>

<sup>1</sup> The AHK SCROO discussed the replacement of CO Form AHK (including Issued Retroactively) and TPI at the 2<sup>nd</sup> AHK SCROO Meeting on 3 August 2021 and 3<sup>rd</sup> AHK SCROO Meeting on 1 September 2021, respectively.

Box No.	Information to be filled in CO Form AHK
	<ul style="list-style-type: none"> <li>In the case that the final invoice number and date is not shown in the CO Form AHK, further information may be requested at time of importation in order to verify the linkage of the transactions involved</li> </ul>
Box 13	<ul style="list-style-type: none"> <li>"Third-party invoicing" should be ticked.</li> </ul>

In cases where there is any discrepancy between information reflected in the CO Form AHK and the final invoice attached to the said CO for import customs clearance, the AHKSCROO also agreed that it shall not be a basis for an outright rejection by the customs authority of the importing Party. Instead, they may request additional information from the importer or undertake the verification, as necessary.

- Replacement of CO Form AHK.** If an AHKFTA Party wants to amend/replace a CO Form AHK in accordance with paragraph (b), Rule 8 of the OCP, the following will apply:

  - Amended CO Form AHK should have a new reference number and issuance date;
  - Rule 9 of the OCP should be followed, i.e. if the CO Form AHK is amended more than three (3) working days after the declared shipment date, Box 13 should be marked "Issued Retroactively"
  - The reference number and date of issue of the original CO may be indicated in Box 7 of the amended CO.
- Issued Retroactively.** In relation to counting the number of "working days" and marking "Issued Retroactively" in Box 13, please refer to the illustration below for the agreed arrangements:

Sun	Mon	Tue	Wed	Thur	Fri	Sat
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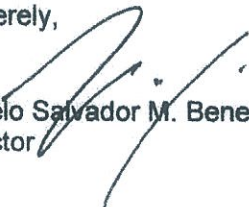
In light of the above, we respectfully request the BOC to issue the relevant customs issuance to cover the arrangements agreed by the AHK SCROO for subsequent circulation to all Ports and sub-Ports.

Should you have questions and/or clarifications, please directly coordinate with Ms. Ma. Monica M. De Guzman ([MaMonicaDeGuzman@dti.gov.ph](mailto:MaMonicaDeGuzman@dti.gov.ph)) or Ms. Kiezel T. Gendrano ([KiezelGendrano@dti.gov.ph](mailto:KiezelGendrano@dti.gov.ph)).

Thank you for the usual support and cooperation.

Sincerely,

Angelo Salvador M. Benedictos  
Director



*02 Nov 21*