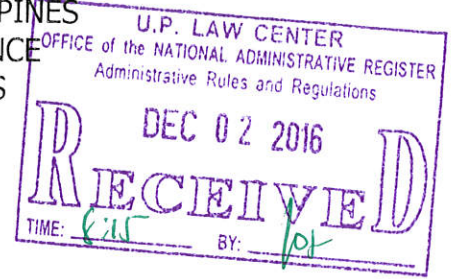




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099



CUSTOMS MEMORANDUM ORDER
NO. 30-2016

SUBJECT: GUIDELINES IN THE IMPLEMENTATION OF AN ADVANCE RULING SYSTEM FOR VALUATION AND RULES OF ORIGIN PURSUANT TO CAO 03-2016

Section 1. Objectives.

- 1.1.** To implement Customs Administrative Order No. 03 – 2016 establishing an Advance Ruling System in the Philippines regarding customs valuation method, preferential and non-preferential origin of goods.
- 1.2.** To establish the parameters and procedures for Advance Ruling requests.
- 1.3.** To provide for all administrative matters with respect to the issuance, denial, revocation, modification, and publication of Advance Rulings.

Section 2. General Provisions.

- 2.1.** The request for Advance Rulings shall be submitted to the Bureau electronically and application fees shall be paid through bank payment.
- 2.2.** Standard procedures and the required application forms for Advance Rulings shall be published on the Bureau's website. These forms shall be used for all Advance Ruling requests.
- 2.3.** Advance Rulings shall be published on the Bureau's website, with any information that is claimed to be confidential shall be redacted.
- 2.4.** A non-refundable Advance Ruling Application Fee in the amount of One Thousand Five Hundred Pesos (Php1,500.00) shall be collected by the Bureau for each request which must relate only to one product or item.

Section 3. Operational Provisions.

3.1. Request for Advance Ruling.

- 3.1.1.** An Importer or Foreign Exporter or its authorized agent shall apply electronically for an Advance Ruling to the Office of the Commissioner (Attention: Technical Support Team – Advance Ruling), together with the presentation of proof of payment of non-refundable Advance Ruling Application Fee.

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Alexander C. Montemayor
Admin Officer V
CRMD - BOC

3.1.2. Payment of Fee. A Requesting Person shall accomplish the downloadable Advance Ruling Order Payment Form in the BOC Website and shall pay the same to the Bureau's In-house Bank (Land Bank of the Philippines).

The In-House Bank shall issue BOC - Official Receipt (BCOR) as proof of payment once the payment was made.

A standard Advance Ruling Payment Form is attached as **Appendix C.**

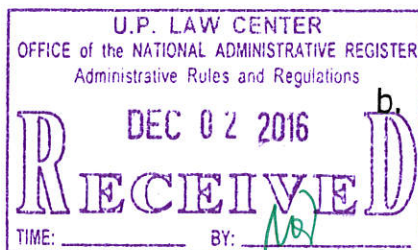
For Foreign Exporters, proof of international wire transfer shall be sufficient subject to verification by the BOC that the payment has been made.

3.1.3. Receipt of Request for Advance Ruling. Upon receipt of request for Advance Ruling, the Bureau shall notify in writing, through electronic means, the Requesting Person that the request for Advance Ruling has been received.

The Bureau may request the Requesting Person to supply additional information it deems necessary for a ruling to be issued on the application. Until such time the requested document or information is submitted or a written manifestation is made that such document or information cannot be submitted, the 30 working days period will not toll.

3.2. General Requirements for Request for Advance Ruling. A request for Advance Ruling shall contain all information necessary to process the request, including the following:

- a. Full name and address of the Requesting Person (including the Tax Identification Number (TIN), except if the Requesting Person is a Foreign Exporter);
- b. Name, telephone number, and e-mail address of the contact person, who should have full knowledge of the goods at issue and to whom the Bureau may direct any inquiries or communication;
- c. A statement as to whether the Requesting Person is an Importer, a producer (the producer of the goods in question, and if so, whether the producer directly exports the goods to the Philippines), or a Foreign Exporter (a person exporting goods to the Philippines who is not the producer of those goods);
- d. If the Requesting Person is an Importer, the name and address of the exporter and/or producer should be included. If the Requesting Person is a Foreign Exporter, the request should include the name



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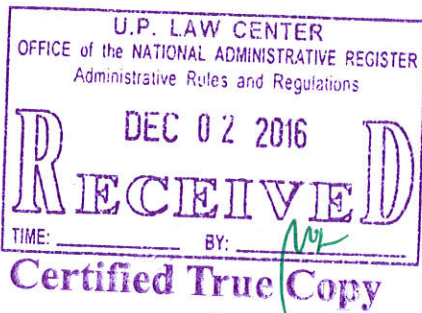
and address of the producer, Importer (if not the same person) and the name and address of the of local agent. If the Requesting Person is the producer, name and address of the exporter (if not the same person), and that of the Importer(s) should be included;

- e. Where the request is made by a third party agent (acting on behalf of an Importer, Foreign Exporter, or producer), the name, address, and contact information of the agent requesting the Advance Ruling should be indicated. This must be accompanied by an Authorization Letter (written statement) which need not be notarized, signed by the person for whom the Advance Ruling is intended granting the agent authorization to act on behalf of the Importer, Foreign Exporter, or producer. The ruling will be issued in the name of the Importer, Foreign Exporter, or producer;
- f. Include a statement, on the basis of the Requesting Person's knowledge, as to whether the goods that are the subject of the request for Advance Ruling has previously been imported into the Philippines;
- g. A detailed description of the goods;
- h. Whether any information shall be treated as confidential;

If a Requesting Person has difficulty obtaining proprietary information from the producer or foreign supplier, they may request the producer or foreign supplier to electronically send the information directly to the Bureau. All proprietary information provided to the Bureau should be treated as confidential and shall only be used for that particular purpose.¹; and

3.2.1. In addition to the General Requirements provided in Section 3.2, a request regarding origin shall also include the following information:

- a. The country of origin envisioned for the goods;
- b. The applicable basis for claiming origin, stating that the request for Advance Ruling is to claim preferential tariff treatment;
- c. Any samples as necessary, photographs, plans, catalogues, copies of technical literature, brochures, laboratory analysis results, or other documents available on the composition of the goods and their component materials which may assist in



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 Alexander C. Montemayor
 Admin Officer V
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¹ cf Articles 229 and 230 of the Revised Penal Code, the BOC Code of Conduct and Rules of Ethics pursuant to CMO 45-2002, RA 10173 otherwise known as Data Privacy Act of 2012 and other pertinent laws and regulations

describing the manufacturing process or the processing undergone by the materials or any other documents that may assist the Bureau in determining the origin of the goods.

Physical samples may be sent in through courier or personal delivery indicating in the package the Unique Reference Number as provided in Section 4.12 of CAO 03 – 2016;

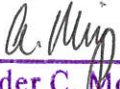
- d. The conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values, and a description of the circumstances (rules on change of tariff heading, value added, description of the manufacturing process, or any other specific origin rule) enabling the conditions in question to be met (the exact rule of origin applied shall be cited); and
- e. Whether the goods in question are the subject of an origin verification process, or any instance of appeal or review before any governmental agency, appellate tribunal, or court;

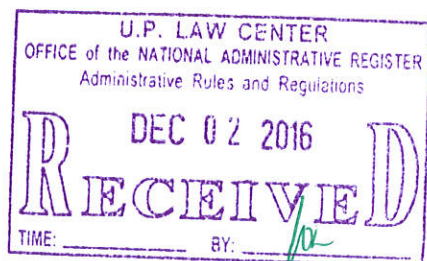
A standard application form for Advance Rulings on Origin is attached as **Appendix A**.

3.2.2. In addition to the General Requirements provided in Section 3.2, a request for valuation method shall also include the following information:

- a. The valuation method envisioned for the goods;
- b. The legal basis for the claimed valuation method;
- c. A description of the nature of the transaction (contract terms, etc.);
- d. Any relationship between the parties (including whether such relationship will affect contract price);
- e. Specific information depending on the valuation issue in question. (For example, if the issue is whether a commission paid by the buyer is a buying commission or a selling commission, all details and documentation relating to the roles of the parties and the payment of the commission should be submitted. If the issue concerns a royalty payment, the license or royalty agreement and sales contract should be included); and
- f. Other relevant documents;

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Admin Officer V
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A statement by the Requesting Person that to the best of his or her knowledge there are no issues concerning the transaction for which the ruling is sought pending before the Bureau or any other governmental agency, tribunal, or court;

Whether advice was previously sought from the Bureau concerning the transaction, and if so, from whom and what advice was given.

A standard request form for Advance Rulings on valuation method is attached as **Appendix B**.

3.3. Withdrawal of Request. A Requesting Person may withdraw the request at any time before the Bureau decides on the application in such case, the application shall be terminated as of the date of the receipt of the written withdrawal.

A withdrawal of the request shall not prohibit the filing of another request on the same subject.

3.4. Issuance of Advance Rulings. The Bureau shall issue Advance Rulings or its Revalidation within thirty (30) working days from the date of receipt of the request, or from submission of additional documents or information, as the case may be. Advance Rulings shall be issued in writing addressed to the Requesting Person, redacting those matters considered as confidential, with a notification of the Requesting Person's right to appeal the decision.

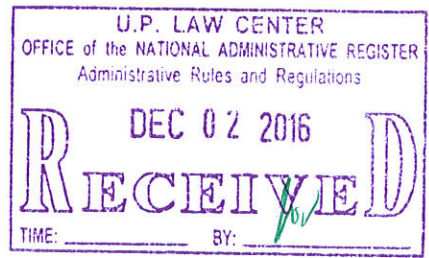
3.5. Declining or Postponing the Issuance of Advance Rulings.

3.5.1. The issuance of an Advance Ruling may be declined in the following cases:

- a. The issue involves a matter that is pending before the courts or is the subject of an administrative review, or under post clearance audit;
- b. A request for Advance Ruling on the same goods is already filed by the same Requesting Party; however, an earlier request filed by an agent shall be declined if a latter request is filed by the principal;
- c. An Advance Ruling on the same goods has been issued to the same Requesting Person; and
- d. The request is based on hypothetical situation.

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3.5.2. In all cases, if the issuance of an Advance Ruling is declined, the Bureau shall promptly notify the Requesting Person in writing, through electronic means, clearly stating the reasons for such.

3.6. Technical Support Team for Advance Ruling. The TST – AR shall be directly under the Office of the Commissioner and shall provide the technical support in implementing the Advance Ruling System.

The Commissioner may assign a Deputy Commissioner in charge of the TST-AR.

3.7. Process Flow. A table illustrating the process flow for Advance Ruling applications and issuance is attached as **Appendix D**. This process may be changed from time to time in order to improve the administration of the Advance Ruling System and to reflect changes in the Bureau’s administrative and information technology systems.

3.8. Monitoring and Implementation Mechanism. The Commissioner shall establish an implementation and monitoring plan to guide the implementation and evaluation of the effectiveness of the Advance Ruling System. For this purpose, the MISTG shall develop a database system that will capture, record and generate reports on all data and information on Advance Ruling requests and issuances.

Section 4. Penalties.

4.1. Commission of any of the acts mentioned below shall be penalized as follows:

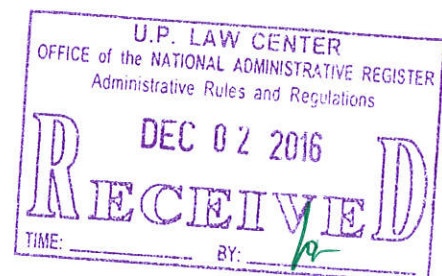
- a. Intentional misrepresentation of any material fact regarding an application for Advance Ruling shall be penalized by the rejection of the request, and the revocation of an advance ruling if it has been issued; or
- b. Submission to the Bureau of counterfeit or otherwise false or inaccurate documents in support of a request for Advance Ruling shall be penalized by the rejection of the application, and the revocation of an advance ruling if it has been issued.

Revocation of an Advance Ruling shall be of retroactive application.

4.2. The above penalties shall be without prejudice to the imposition of other penalties under the Customs Modernization and Tariff Act, and other applicable laws, rules, and regulations.

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Section 5. Miscellaneous Provisions.

- 5.1. Requesting Person shall keep all supporting records relating to their request for Advance Ruling for not less than three (3) years from the date the request is submitted to the Bureau.
- 5.2. The Bureau shall retain all requests for Advance Rulings and supporting records for not less than three (3) years from the date the request is submitted.

Section 6. Effectivity. This CMO shall take effect immediately.

[Handwritten Signature]
NICANOR E. FAELDON
 Commissioner *[Handwritten Initials]*

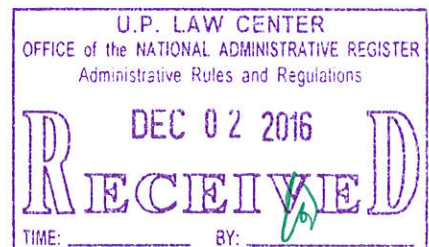


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[Handwritten Signature]

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Admin Officer V
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Appendix A



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

APPLICATION FOR CUSTOMS ADVANCE RULING ON ORIGIN

You will need the following information to complete this form and submit supporting documents:

- Details of Requesting Person
- The preferential or non-preferential origin issue to be considered
- A comprehensive description of the business arrangement and the period of time concerned
- The business reasons for the arrangement, if applicable
- Copies of all relevant documents with the relevant parts identified
- Proposed origin treatment with reference to applicable laws and regulations
- Whether a previous request has been made regarding the same or similar transaction. If it has, please provide the outcome and reference any ruling or reply given

Please complete this form and submit it to the Bureau of Customs' TST – AR under the Office of the Commissioner, electronically through tst.advanceruling.roo@customs.gov.ph. Requests shall not be considered as filed without payment of Application Fee and submission of mandatory documents and information has been submitted.

SECTION 1: DETAILS OF REQUESTING PERSON (all fields are mandatory)

1. Name of Importer or Foreign Exporter

Name: _____

Address: _____

TIN: _____ Email: _____

Tel. No.: _____ Fax No. _____

2. Contact Person tick if same as above

Name: _____ Position: _____

Company: _____

Address: _____

Email: _____ Tel. / Fax No. _____

3. Local Agent (if Foreign Exporter)

Name: _____ Position: _____

Company: _____

Address: _____

Email: _____ Tel. / Fax No. _____

For local agents, kindly attach corresponding Letter of Authority duly signed by the Importer or Foreign Exporter.

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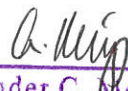
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TIME: _____ BY: *for*

SECTION 2. SUPPORTING INFORMATION (Sections 1.1 to 1.8 mandatory)	
1. Details of commercial arrangement and valuation issue to be considered	
1.1. Port of Origin, including all transit ports	
1.2. Whether the goods have previously been imported into the Philippines	
1.3. Proposed Origin Criteria	
1.4. Please provide complete description of goods such as make or brand; model or style; Capacity, Quality, Grade, Process; etc. as required by CAO No. 08-2007 and CMO No. 28 – 2007.	
1.5. HS Code or AHTN Code	
1.6. Description of materials used in manufacture, indicating HS Code or AHTN Code, origin and value (include samples, photographs, plans and catalogues, etc.)	
1.7. Document titles of additional documents attached as reference. If none, indicate as "N/A".	<p>Certified True Copy</p>  <hr style="width: 100px; margin: 0 auto;"/> <p>Alexander C. Montemayor Admin Officer V CRMD - BOC</p>
<p>1.8. Has a previous request for Advance Ruling been made on similar goods? Yes _____ No _____</p> <p style="text-align: center;">If yes, attach the relevant document.</p>	

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SECTION 3: PAYMENT AND DECLARATION

Please make sure that BCOR (Bureau of Customs Official Receipt) or proof of international wire transfer for Foreign Exporters is attached

DECLARATION

I hereby declare under the penalty of perjury and falsification of public documents under the RA 3815 otherwise known as Revised Penal Code of the Philippines and RA 8792 otherwise known as the E-Commerce Act of 2000 that:

- there are no pending issues concerning the transaction for which the ruling is sought before the Bureau or any other governmental agency, tribunal, or court;
- I have not sought an advice from the Bureau concerning the transaction.
- I declare that I have sought an advice from the Bureau concerning the transaction and the advice given was as follows:

- I declare further, that all the information contained in this application are true and correct to the best of my knowledge.

1. Name

2. Signature

3. Date

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Date received:

Date(s) additional information requested:

Accepted:

Rejected:

Reasons for rejection:

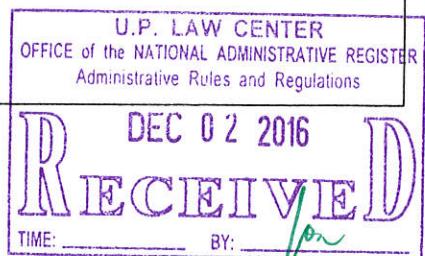
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 Alexander C. Montemayor
 Admin Officer V
 CRMD - BOC

Name and position of examining officer:

Signature of examining officer:



Notes on the Completion of Application for Customs Advance Ruling on Origin

The following explanatory notes provide specific guidance on the completion of Appendix A. **Please read them carefully before completing your request for Advance Ruling.**

Box 1. Details of Requesting Person

For these purposes, a Requesting Person means an Importer or Foreign Exporter who or which is requesting for Advance Ruling on rules of origin on goods that will be imported into or exported from the Philippines. All required information should be provided. The name of the authorized representative (e.g., agent) should be indicated, if applicable. A written authorization should also be submitted.

Box 2. Contact Person

At any time during the evaluation of the goods, the Bureau may require classification or additional information from the Requesting Person. He or she may designate a contact person with access to technical information about the goods.

Box 3. Details of Goods

The product or trade name is the name by which the goods are known to trader and manufacturers and/or which is indicated in the import or export documents.

For imports, the country of origin refers to the country or state where the goods were produced or manufactured, and not the port of origin. This information is needed for determining the origin of the goods.

Requesting Persons may indicate the tariff classification (Harmonized System Code) of the goods in the country of origin, if known and attach supporting document.

The description of the goods should be sufficient to enable the goods to be identified. Requesting Person may include information about the composition of the goods, production process, properties, structure, function, intended use, packaging, and other pertinent information.

Box 4. Enclosures Submitted

Any samples, technical catalogs or brochures, duly certified composition, plans, photographs or other documents available, which may assist in determining the origin of the goods, should be submitted.

Box 5. Certification

By printing his or her name and affixing his or her signature, the Requesting Person certifies under the penalty of perjury and falsification of public documents under RA 3815 otherwise known as Revised Penal Code of the Philippines and RA 8792 otherwise known as the E-commerce act of 2000 that all information and enclosure(s) being submitted are true and correct and relate to the goods applied for Advance Ruling on rules of origin.

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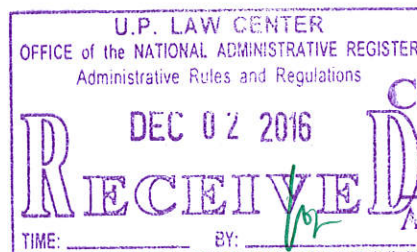
TIME: _____ BY: *for*

Furthermore, Requesting Person commits that any additional information required will be submitted within thirty (30) calendar days from the date of receipt of request from the Bureau.

* Pursuant to Section 1103 of the Customs Modernization and Tariff Act (CMTA), an application for Advance Ruling on rules of origin shall cover one (1) product or item only. It shall be filed at least ninety (90) calendar days before the date of importation or exportation in question, which is the date of lodgement of goods declaration.

**An Advance Ruling on rules of origin is not a decision on whether or not the goods may be a prohibited or regulated import or export. It is the responsibility of the Importer or Foreign Exporter to ensure that the goods are not prohibited and secure the required import or export clearance if the goods are regulated.

***Any confidential information should be properly redacted.



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Alexander C. Montemayor
Admin Officer V
CRMD - BOC

Appendix B



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

APPLICATION FOR CUSTOMS ADVANCE RULING ON VALUATION METHOD

You will need the following information to complete this form and submit supporting documents:

- Details of Requesting Person
- The valuation method issue to be considered
- A comprehensive description of the business arrangement and the period of time concerned
- The business reasons for the arrangement, if applicable
- Copies of all relevant documents with the relevant parts identified
- Proposed valuation treatment with reference to applicable laws and regulations
- Whether a previous request has been made regarding the same or similar transaction. If it has, please provide the outcome and reference any ruling or reply given

Please complete this form and submit it to the Bureau of Customs' TST – AR under the Office of the Commissioner, electronically through tst.advanceruling.valuation@customs.gov.ph. Requests shall not be considered as filed without payment of Application Fee and submission of mandatory documents and information has been submitted.

SECTION 1: DETAILS OF REQUESTING PERSON (all fields are mandatory)

4. Name of Importer or Foreign Exporter

Name: _____
Address: _____
TIN: _____ Email: _____
Tel. No.: _____ Fax No. _____

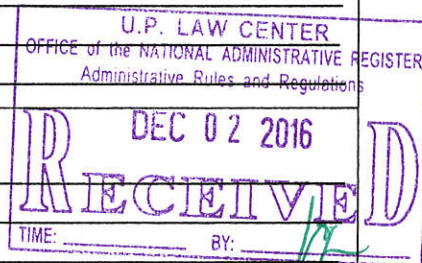
5. Contact Person tick if same as above

Name: _____ Position: _____
Company: _____
Address: _____
Email: _____ Tel. / Fax No. _____

6. Local Agent (if Foreign Exporter)

Name: _____ Position: _____
Company: _____
Address: _____
Email: _____ Tel. / Fax No. _____

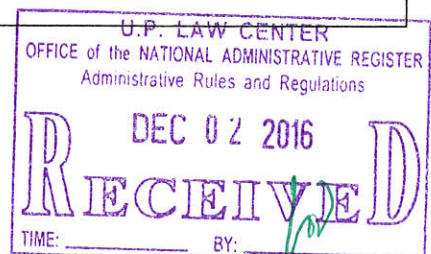
For local agents, kindly attach corresponding Letter of Authority duly signed by the Importer or Foreign Exporter



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Alexander C. Montemayor
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CRMD - BOC

<p>1.4. Please provide complete description of goods such as make or brand; model or style; capacity, quality, grade or process; etc. as required by CAO 08 – 2007 and CMO 28 – 2007.</p>	
<p>1.5. HS Code or AHTN Code</p>	
<p>1.6. Description of materials used in manufacture, indicating HS Code or AHTN Code, origin and value (include samples, photographs, plans and catalogues, etc.)</p>	
<p>1.7. Document titles of additional documents attached as reference. If none, indicate as "N/A".</p>	<p>Certified True Copy</p> <p><i>A. Montemayor</i></p> <p>Alexander C. Montemayor Admin Officer V CRMD - BOC</p>
<p>1.8. Has a previous request for Advance Ruling been made on similar goods? Yes _____ No _____</p> <p>If yes, attach the relevant document.</p>	



SECTION 3: PAYMENT AND DECLARATION

Please make sure that BCOR (Bureau of Customs Official Receipt) or proof of international wire transfer for Foreign Exporters is attached

DECLARATION

I hereby declare under the penalty of perjury and falsification of public documents under the RA 3815 otherwise known as Revised Penal Code of the Philippines and RA 8792 otherwise known as the E-Commerce Act of 2000 that:

- there are no pending issues concerning the transaction for which the ruling is sought before the Bureau or any other governmental agency, tribunal, or court;
- I have not sought an advice from the Bureau concerning the transaction.
- I declare that I have sought an advice from _____ the Bureau concerning the transaction and the advice given was as follows:

- I further declare that all the information contained in this application is true and correct to the best of my knowledge.

4. Name	6. Date
5. Signature	

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Date received:

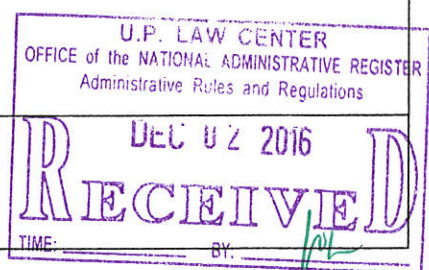
Date(s) additional information requested:

Accepted:	Rejected:
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Reasons for rejection:

Name and position of examining officer:

Signature of examining officer:



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 Alexander C. Montemayor
 Admin Officer V
 CRMD - BOC

Notes on the Completion of Appendix B

The following explanatory notes provide specific guidance on the completion of Appendix B. **Please read them carefully before completing your request for Advance Ruling.**

Box 1. Details of Requesting Person

For these purposes, a Requesting Person means an Importer or Foreign Exporter who or which is requesting for Advance Ruling on valuation method on goods that will be imported into or exported from the Philippines. All required information should be provided. The name of the authorized representative (e.g., agent) should be indicated, if applicable. A written authorization should also be submitted.

Box 2. Contact Person

At any time during the evaluation of the goods, the Bureau may require classification or additional information from the Requesting Person. He or she may designate a contact person with access to technical information about the goods.

Box 3. Details of Goods

The product or trade name is the name by which the good is known to trader and manufacturers and/or which is indicated in the import or export documents.

For imports, the country of origin refers to the country or state where the good was produced or manufactured, and not the port of origin. This information is needed for determining the valuation of the goods.

Requesting Persons may indicate the tariff classification (Harmonized System Code) of the good in the country of origin, if known and attach supporting document.

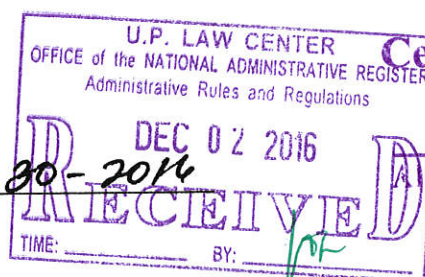
The description of the goods should be sufficient to enable the goods to be identified. Requesting Person may include information about the composition of the goods, production process, properties, structure, function, intended use, packaging, and other pertinent information.

Box 4. Enclosures Submitted

Any samples, technical catalogs or brochures, duly certified composition by the Supplier, plans, photographs or other documents available, which may assist in determining the correct valuation of the goods, should be submitted.

Box 5. Certification

By printing his or her name and affixing his or her signature, the Requesting Person certifies under the penalty of perjury and falsification of public documents under RA 3815 otherwise known as Revised Penal Code of the Philippines and RA 8792 otherwise known as E-commerce act of 2000 that all information and enclosure(s) being submitted are true and correct and relate to the goods applied for Advance Ruling on rules of origin.



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 Admin Officer V
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Furthermore, Requesting Person commits that any additional information required will be submitted within thirty (30) calendar days from receipt of request from the Bureau.

* Pursuant to Section 1103 of the Customs Modernization and Tariff Act (CMTA), a request for Advance Ruling on valuation shall cover one (1) product or item only. It shall be filed at least ninety (90) days before the importation or exportation of the product or item.

**An advance ruling on valuation is not a decision on whether or not the goods may be a prohibited or regulated import or export. It is the responsibility of the Importer or Foreign Exporter to ensure that the goods is not prohibited and secure the required import or export clearance if the goods is regulated.

***Any confidential information should be redacted.

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Alexander C. Montemayor
Admin Officer V
CRMD - BOC

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TIME: _____ BY: *jal*

Appendix C

To LBP please accept payment No. :



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

ORDER OF PAYMENT
for Advance Ruling System Application Fee
to be deposited to

Agency Code : A5490 Account No. : 3402-2804-08 Fund Code : 101

Name of Requesting Person : _____
TIN No. : _____

Account Code	Nature of Income (Description)	Amount to be Paid
04-02-01-990-09	Advance Ruling Application Fee	Php. 1, 500

Date Accomplished _____ Technical Support Team on Advance Ruling

*This is downloadable form, no need for signature.

Certified True Copy

A. Mung

U.P. LAW CENTER
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations - BOC

Alexander C. Montemayor
Section Officer V

DEC 02 2016

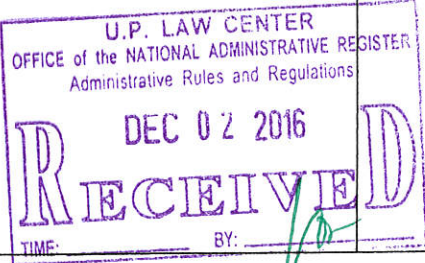
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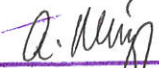
Appendix D

PROCESS FLOW

PROCESSING AND ISSUANCE OF ADVANCE RULING REQUEST FOR RULES OF ORIGIN AND VALUATION

<p>A. Submission of Request for Advance Ruling (Importer or Foreign Exporter or his or her Agent)</p>	<ol style="list-style-type: none"> 1. Fill our application form for Advance Ruling (Appendix A or Appendix B) 2. Pay Advance Ruling Application Fee at designated bank 3. Send to BOC's TST-AR written request and supporting documents, together with the accomplished Application Form and Proof of Payment of the Application Fee
<p>B. Receipt and Document Check (BOC's Technical Support Team – Advance Ruling)</p>	<ol style="list-style-type: none"> 1. Receive request and the accomplished Application Form and supporting documents. 2. Check completeness of documents or information. If complete, notify Requesting Person accordingly. If not complete, advise Requesting Person the required additional documents or information.
<p>C. Evaluation of the Application (BOC's Technical Support Team – Advance Ruling)</p>	<ol style="list-style-type: none"> 1. Conduct evaluation based on the submitted documents or information 2. Determine sufficiency of information to issue Ruling <p>If not sufficient, request for additional information from the Requesting Person. If sufficient, prepare Advance Ruling for signature of the Commissioner.</p>
<p>D. Review and endorsement of Advance Ruling (BOC TSR-AR Head)</p>	<ol style="list-style-type: none"> 1. Review and endorse the Advance Ruling to the Commissioner.
<p>E. Issuance of Advance Ruling (BOC Commissioner)</p>	<ol style="list-style-type: none"> 1. Sign the document on Advance Ruling issuance.
<p>F. Delivery, Circulation and Publication (BOC's Technical Support Team – Advance Ruling)</p>	<ol style="list-style-type: none"> 1. Deliver the Advance Ruling issuance to the Requesting Person. A scanned copy of the issuance to be sent to the Requesting Person electronically. <p>(Note: If the Ruling is not according to the expectation of the Requesting Person, he or she will be notified on the right to appeal)</p>
	<ol style="list-style-type: none"> 2. A redacted copy of the Ruling shall be: <ol style="list-style-type: none"> a. Furnished to CRMD for circulation to the offices of – District or Port Collectors, Deputy Commissioner for Assessment and Operations Coordinating Group, Assistant Commissioner for Post Entry Clearance Audit Group and Director for Import Assessment Service. b. Posted to the BOC Website.

Certified True Copy


Alexander C. Montemayor
 Admin Officer V
 CRMD - BOC