



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

INTERNAL ADMINISTRATION GROUP
CENTRAL RECORDS MANAGEMENT DIVISION

December 04, 2019

The Director

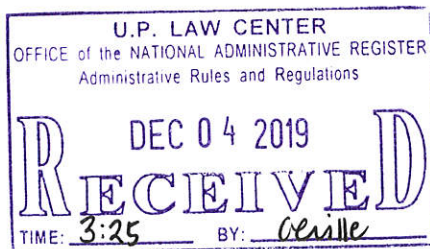
Office of the National Administrative Register (ONAR)
UP Law Center Diliman, Quezon City

Sir/Ma'am:


Transmitted are three certified true copies and soft copy (word format in compact disc rewritable) of the following Customs Memorandum Order and Customs Administrative Order, to wit:

CMO 50-2019: GUIDELINES ON THE IMPLEMENTATION OF THE REGISTERED EXPORTER SYSTEM (REX) FOR EXPORTERS UNDER EUROPEAN UNION-GENERALISED SYSTEM OF PREFERENCES (EU-GSP).

CMO 51-2019: STRENGTHENING THE PLANNING AND POLICY RESEARCH DIVISION (PPRD).

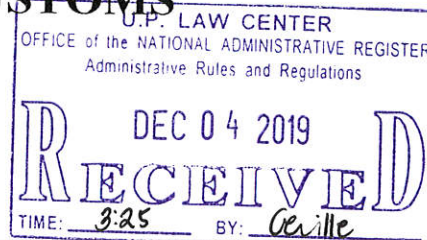


Very truly yours,


GLADYS C. CABUGAWAN
Chief, CRMD



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila



CUSTOMS MEMORANDUM ORDER (CMO)
NO. 50-2019

SUBJECT: GUIDELINES ON THE IMPLEMENTATION OF THE REGISTERED EXPORTER SYSTEM (REX) FOR EXPORTERS UNDER EUROPEAN UNION - GENERALISED SYSTEM OF PREFERENCES (EU-GSP)

Section 1. Scope. This Order shall govern the guidelines on the implementation of the Registered Exporter System (REX), a system of self-certification of origin by Registered Exporter, the Rules of Origin of which are laid down in the EU Delegated Regulation No. 2015/2446 and EU Commission Implementing Regulation 2015/2447 of the Union Customs Code (EU Regulation No. 952/2013).

Section 2. Objectives.

- 2.1. To establish an appropriate mechanism in the registration of exporters, producers, and manufacturers as "Registered Exporter", including the modification and revocation of its registration as such.
- 2.2. To simplify export formalities by allowing "Registered Exporters" to certify preferential origin through a Statement on Origin.
- 2.3. To facilitate application and provide procedures on how to qualify under the Registered Exporter System.

Section 3. Definition of Terms. For the purpose of this CMO, the following terms are defined accordingly:

- 3.1. **Export Division/ Unit** – shall refer to the division or unit within any of the Collection Districts of the Bureau which is responsible for the evaluation of the requirements submitted by the applicants for registration to REX.
- 3.2. **Export Coordination Division (ECD)** – shall refer to the division under the Assessment and Operations Coordinating Group (AOCG) and Port Operations Service of the BOC which shall issue the REX number to the application endorsed by the Export Division/Unit concerned.
- 3.3. **Product Evaluation Report** – shall refer to the document which contains the result/s of the pre-evaluation of export products applying for CO, after complying with the requirements of the Bureau.
- 3.4. **Registered Exporter** – shall refer to a producer, manufacturer, or trader who complied with the requirements set forth in the Delegated Regulation (EU) No. 2015/2446 and Commission Implementing

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MICHELLE N. TABLAZON
Admin Officer I
CRMD-Printing Unit

Regulation (EU) 2015/2447 of the Union Customs Code (Regulation (EU) No. 952/2013, and authorized by the Bureau of Customs (BOC) to complete a Statement on Origin through invoice or any other commercial document.

- 3.5. **Registered Exporter Number** – shall refer to the number that will be given to a Registered Exporter by ECD, which shall be indicated in the Statement on Origin Declaration.
- 3.6. **Rules of Origin** – shall refer to the set of rules in determining the originating status of goods which are laid down in the EU Delegated Regulation No. 2015/2446 and EU Commission Implementing Regulation 2015/2447 of the Union Customs Code (EU Regulation No. 952/2013).
- 3.7. **Statement on Origin**- shall refer to the proof of origin required under the REX in the form of a declaration set out in EU Delegated Regulation No. 2015/2446 and EU Commission Implementing Regulation 2015/2447 of the Union Customs Code (EU Regulation No. 952/2013) sufficient to ascertain the originating status of goods.

Section 4. Registered Exporter System (REX).

- 4.1. REX is a system established by the European Union which allows a Registered Exporter to self-certify the preferential origin by accomplishing a Statement on Origin under Generalised System of Preference (GSP) on the invoice or other commercial document identifying the exported products. The registered exporter does not need to apply upon each export for the issuance of a certificate of origin.

The Statement on Origin on any commercial documents shall serve as proof of origin in accordance with EU Delegated Regulation No. 2015/2446 and EU Commission Implementing Regulation 2015/2447 of the Union Customs Code (EU Regulation No. 952/2013).

A Statement on Origin may be made out at the time of exportation to the EU or when the exportation to the EU is ensured.¹

Section 5. Application as "Registered Exporter".

- 5.1. Producers, manufacturers, or traders may apply to be a "Registered Exporter" by filling out the application available at the <https://customs.ec.europa.eu/rex-pa-ui/#/create-preapplication/>.

Those applying as Registered Exporters who are not manufacturers or producers (for instance, traders) must have knowledge on how the goods were manufactured or produced, for instance, he should have in his possession all necessary documents i.e. supplier's declarations

¹ Article 92, Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

(please see ANNEX "A") allowing him to declare and prove the origin of the goods.²

- 5.2. Once application has been filled out and submitted electronically, the producer, manufacturer, or trader shall print and submit the application form to the concerned Export Division/Unit together with the following documents, to wit:

a) Unique Reference Number (URN) as PEZA locators, Client Profile Registration System (CPRS) for non-PEZA locators or other equivalent document;

b) Product Evaluation Report³, if applicable.

- 5.3. Applications evaluated by Export Division/Unit of the port shall be endorsed to ECD for its registration to the REX system. Registered Exporters shall be assigned with a REX Number within seven (7) working days from receipt of the complete set of documents endorsed by the port to ECD.

- 5.4. Exporters and the endorsing port shall be notified by the ECD on the results of the application with the assigned REX number. Denial of application shall likewise be communicated stating the reasons therein.

Section 6. Statement on Origin under REX.

- 6.1. The Statement on Origin must be completed in legible and permanent form, and issued by typing, printing or stamping the text stated below on the invoice, pro-forma invoice, packing list or any other commercial document identifying clearly the originating products:

*"The exporter (**Registered Exporter Number**) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of **Philippine** preferential origin according to the rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is*

_____ ⁴."

- 6.2. The Registered Exporter Number must be indicated in the Statement on Origin if the value of the originating goods for consignment is above the value threshold of 6,000 EUR. If the value of the originating goods is below the value threshold, then any exporter, even though not registered with BOC, may accomplish a Statement on Origin.

² Annex 22-03 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015

³ Application for Product Evaluation Report shall be in accordance with CMO 27-2004 until modified or superseded.

⁴ Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618)

- 6.3. Representative/s of an exporter shall be allowed to make origin declaration upon submission of the exporter's written authorization.

Section 7. Obligations of a Registered Exporter. A registered exporter shall comply with the following obligations:

- 7.1. Maintain appropriate commercial accounting records concerning the production and supply of goods qualifying for preferential treatment;
- 7.2. Keep available all evidence relating to the materials used in the manufacture;
- 7.3. Keep all customs documentation relating to the materials used in the manufacture;
- 7.4. Keep for at least 3 years a copy of the Statement on Origin from the date of its completion or issuance, and/or records of their originating and non-originating materials, production and stock accounts.⁵
- 7.5. Cooperate with BOC in carrying out verifications of Statements on Origin. Accordingly, they must submit documents or provide appropriate evidence of compliance, including contractual transport documents such as bill of lading, packing list or any other evidence related to the goods themselves.
- 7.6. Immediately notify his buyer and the Export Division/Unit and ECD, if he becomes aware of or having reason to believe that a Statement on Origin contains incorrect information of any change affecting the originating status of the goods covered by that Statement on Origin.

Section 8. Verification of Statement on Origin.

- 8.1. BOC shall carry out verifications on the originating status of the goods upon request of the importing country or based on risk analysis criteria. Verifications can be made based on documents requested from the exporter or by conducting inspection at the exporter's premises.
- 8.2. Upon request for verification on the Statement on Origin carried out at random or upon reasonable doubts as to the authenticity and accuracy of such document by the customs authority of the importing EU Member States, the ECD and/or Export Division/Unit shall conduct an audit and evaluation of the accounting and manufacturing process of the products

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⁵ cf Article 91, Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

at the exporter's premises within six (6) months from the date of the verification request.⁶

- 8.3. Responses to all requests for verifications shall be centralized to ECD. Accordingly, all Chiefs of Export Divisions/Units are required to direct the result of their verification to the ECD.⁷
- 8.4. The formal answers by the BOC to all verifications shall be signed by the Deputy Commissioner, AOCG upon recommendation of the Chief, ECD.


Section 9. Revocation of registration. BOC shall revoke the registration if the registered exporter:

- 9.1. No longer exists;
- 9.2. No longer meets the conditions for exporting goods under the GSP scheme;
- 9.3. Has informed BOC that he no longer intends to export goods under the GSP scheme;
- 9.4. Fails to keep the data concerning his registration up to date; or
- 9.5. Intentionally or negligently draws up, or causes to be drawn up, a Statement on Origin which contains incorrect information and leads to his buyer wrongfully obtaining the benefit of preferential tariff treatment.⁸

Section 10. Repealing Clause. All Customs Memorandum Orders inconsistent with the provisions of this Order are hereby modified and/or amended accordingly.

Section 11. Effectivity. This Order shall take effect fifteen (15) days after its complete publication in the Official Gazette or a newspaper of general circulation.

The Office of the National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this CMO.


REY LEONARDO B. GUERRERO
Commissioner NOV 26 2019



BOC-02-00980

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⁶ cf Article 110 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

⁷ cf Section III.8 of CMO 2-2010

⁸ Article 89, Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

For manufactured/processed goods

(Company Logo)

Supplier's Declaration

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

The following materials have been used in Philippines to produce (Description/SKU/ Model No./ Part No. of Finished Goods) with (HS Code):

Description of raw materials	HS Code	Value of raw materials	Country of Origin

This declaration is valid for all shipments of these products dispatched from _____ to _____.¹

I undertake to make available to the Bureau of Customs any further supporting documents they require.


(Place and Date)

(Name and Designation)

(Name and Address of the Company)

(Signature)

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 Admin Officer I
 CRMD-Printing Unit

¹ This paragraph is applicable if the products indicated in the supplier's declaration will be supplied for a period not exceeding 24 months.

For wholly obtained goods

(Company Logo)

Supplier's Declaration

I, the undersigned, declared that the goods listed on this document originate in the Philippines and satisfy the rules of origin governing preferential trade with _____²

- (1) _____
- (2) _____
- (3) _____

This declaration is valid for all shipments of these products dispatched from _____ to _____³

I undertake to make available to the Bureau of Customs any further supporting documents they require.

(Place and Date)

(Name and Designation)

(Name and Address of the Company)

(Signature)

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Admin Officer I
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² Country of Destination

³ This paragraph is applicable if the products indicated in the supplier's declaration will be supplied for a period not exceeding 24 months.