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2019-08-012



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1018 Manila

MEMORANDUM

TO : All District Collectors and Sub-Port Collectors
All Chiefs, Formal Entry Division and
Equivalent Units
All Examiner and Appraisers
All other concerned

FROM :  **ATTY. VINCENT PHILIP C. MARONILLA**
Assistant Commissioner
Post Clearance Audit Group

SUBJECT : **Reminder to Collection Districts on the Application of
the Rules on Reciprocity**

DATE : **16 August 2019**

PCAG
19-00012

1. In the course of its profiling and in the conduct of Post Clearance Audit on importers, the Post Clearance Audit Group (PCAG) has observed that there have been imported articles which were given preferential duty rate despite being included in the *Sensitive List/General Exceptions List* of a Member State which is a signatory to a Free Trade Agreement (FTA) with the Philippines, i.e. *ASEAN – China Free Trade Agreement (ACFTA)*, *ASEAN – Korea Free Trade Agreement (AKFTA)*, *ASEAN Trade in Goods Agreement (ATIGA)*.
2. In view of these findings, PCAG reminds all concerned to strictly observe the Rule on Reciprocity pertaining to imported articles included in the *Sensitive List/General Exceptions List* of a Member State.

South Harbor, Gate 3, Port Area Manila 1018

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