



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MEMORANDUM

To : All District Collector/Port Collector
All Deputy Collector for Assessment
All Chiefs Formal Entry Division or equivalent unit
All other Concerned

Subject : CLARIFICATORY GUIDELINES IN THE ACCEPTANCE OF
CERTIFICATE OF ORIGIN WITH THIRD PARTY INVOICE
RELATIVE TO GRANT OF PREFERENTIAL TARIFF UNDER
VARIOUS FREE TRADE AGREEMENT.

Date : January 16, 2014


In order to provide clear and uniform application of "third party invoicing" for the purpose of granting preferential tariff on goods covered by Certificates of Origin under the various Free Trade Agreements such as ATIGA, ACFTA, AKFTA, AANZFTA, AJCEP, PJEPA and AIFTA, the following clarificatory guidelines are hereby issued for the guidance and compliance of all concerned.

The Operational Procedures under the Rules of Origin of above cited Free Trade Agreements provide that Customs Authority in the importing country shall accept Certificates of Origin in cases where the sales invoice is either issued by a company located in a non-member states or by exporter for the account of said company provided the product meets the requirement of the Rules of Origin.

In accepting Certificate of Origin with a third party invoice for the purpose of granting preferential tariff the following should be taken into account:

1. The third party invoice box in the Certificate of Origin must be properly ticked or checked.
2. The name of the company issuing the third party invoice and the country where it is located must be indicated in box no. 7 or other appropriate box in the Certificate of Origin.
3. The name of the exporter and its address and country where it is located must be indicated in box no. 1. The country must be a Party to the particular FTA Agreement.
4. The name of the importer / consignee and its address must be indicated in box no. 2 and the country where it is located must also be a Party to the FTA Agreement.

Please be guided accordingly.


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Deputy Commissioner, AOCCG