



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

APR 02 2003

**CUSTOMS MEMORANDUM ORDER**

NO. 6-2003

**TO :** All Deputy Commissioners  
All District Collectors of Customs  
All Port Collectors of Customs  
All Chiefs, Formal Entry Division or equivalent Units  
All Chiefs, Entry Processing Division or equivalent Unit  
All Chiefs, Liquidation and Billing Division or  
Equivalent Units  
All Importers/Brokers  
All Others Concerned

**SUBJECT :** Certificate of Origin (CO) for products covered by  
Safeguard Duty or Anti-Dumping Duty regardless of  
Port of Exportation

**I. Objective**

1. To strictly enforce the implementation of the safeguard duty or anti-dumping duty imposed on covered imported articles.
2. To secure the revenue of the government.

**II. General Provisions**

1. The term "Country of Origin" in this Order shall mean the country where the imported article or allegedly dumped product either was wholly obtained or where the last substantial transformation took place.

The country of origin and the country of export may be the same, but not in all instances. In the case of transshipment where a product is shipped from a third country that is not the country where the product was manufactured or processed, the country of origin will be different from the country of export.

2. All importers of articles subject to safeguard/anti-dumping duty regardless of Port of Exportation are required to secure a Certificate of Country of Origin (CO) issued by the authorized agency/office in the source country of manufacture as provided for in II.1 abovementioned, as authenticated by the Philippine Commercial Attache thereat, if available
3. The Certificate of Origin (CO) shall be a mandatory documentary requirement to be filed with the IEIRD for the release of shipments from the Bureau of Customs.

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### III. Operational Provision

1. The Chief, Formal Entry Division or his/her authorized representative or counterpart in equivalent units shall if necessary, check and verify the authenticity of the Certificate of Origin, which may include a request for the Deputy Commissioner, Assessment and Operations Coordinating Group, for retroactive check or verification by the issuing authority in the country of manufacture/exportation in which case the shipment shall be released under tentative liquidation; provided that, prior to the tentative release of the shipment, the importer posts a cash bond in the amount equivalent to the prescribed safeguard/anti-dumping duties.
2. All requests for retroactive check/validation of the authenticity of the Certificate of Origin shall be forwarded to the Office of the Deputy Commissioner, Assessment and Operations Coordinating Group who shall request for a retroactive check or endorse to the authorities concerned, local or foreign, the Certificate of Country of Origin.

### IV. Repealing Clause

All Customs rules and regulations contrary hereto or inconsistent with this Order are deemed revoked, amended or modified accordingly.

### V. Effectivity

This Order shall take effect fifteen (15) days after publication in two newspapers of general circulation.

  
ANTONIO M. BERNARDO  
Commissioner