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MEMORANDUM

TO : ALL DISTRICTS / SUBPORT COLLECTORS
ALL DEPUTY COLLECTOR FOR ASSESSMENT
ALL CHIEFS, ASSESSMENT DIVISION
ALL CHIEF LIQUIDATION AND BILLING DIVISION

FROM : REY LEONARDO B. GUERRERO
Commissioner

SUBJECT : Post-Evaluation of Certificates of Origin by Export
Coordination Division under CMO 2-2010

DATE : October 23, 2020



BOC-01-04028

One of the oversight functions of the Export Coordination Division as specifically provided for under Administrative Provision nos. 01 and 03 of CMO No. 2-2010, is empowered, thus:

"The Export Coordination Division (ECD) shall exercise oversight function on all activities related to the issuance and utilization of Certificates of Origin (COs) unilateral, bilateral, regional or multilateral". Likewise, ECD, in coordination with Formal Entry Divisions and/or its equivalent units in all collection districts shall design a post evaluation system of COs that cover imported products to ensure that proper and appropriate duties and taxes are collected"

Appurtenant thereto, the Preferential Rate Unit (PRU) is hereby directed to submit to the Chief, ECD in a weekly basis all COs utilized in the importation of goods for post evaluation purposes.

Further, in the exercise of post evaluation, the Export Coordination Division (ECD) may request from the Port's Liquidation and Billing Division (LBD) additional documents to substantiate the authenticity of Certificates of Origin and, if necessary, summon or demand from the consignees additional documents to validate and authenticate their submitted Certificates of Origin.

Any AOCG memorandum inconsistent with this Memorandum is deemed rescinded.

For strict compliance.

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