

2019-11-003



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

MASTER COPY *[Signature]*

**MEMORANDUM**

TO : **ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL DEPUTY COLLECTORS FOR ASSESSMENT  
ALL FORMAL ENTRY DIVISION PERSONNEL  
ALL PREFERENTIAL RATE UNITS OR ITS EQUIVALENT  
ALL OTHERS CONCERNED**

*[Handwritten signature]*



BOC-09-08005

FROM : **REY LEONARDO B. GUERRERO**  
Commissioner NOV 12 2019

SUBJECT : **ENSURE PROPER APPLICATION OF PREFERENTIAL  
TARIFF RATES**

DATE : 6 November 2019

---

All concerned are enjoined to strictly comply with Customs Memorandum Order (CMO) No. 16-2011 and all other relevant laws, rules and regulations for shipments availing preferential tariff treatment.

In order for the Bureau of Customs to collect optimum revenue and to prevent unqualified importations from availing preferential tariff rate, you are hereby directed to strictly review, evaluate and validate all Certificates of Origin submitted for shipments availing preferential rate.

Further, aside from the validation of the authenticity and accuracy of the information in the Certificates of Origin, it is the responsibility of Collection Districts to **ensure that the shipments are qualified for Preferential Tariff treatment and conforms with the origin criteria of the Rules of Origin of a particular Free Trade Agreement.**

Failure of any Customs personnel to comply with the directives as herein provided shall not be tolerated and shall be dealt with accordingly pursuant to the provisions of Section 1431 of the CMTA.

For strict compliance.