



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



MASTER COPY
mm

CUSTOMS MEMORANDUM CIRCULAR
No. 131-2020

April 22, 2020

TO : All District and Sub-Port Collectors
All Deputy Collectors for Assessment
All Deputy Collector for Operations
All Chiefs, Formal Entry Division or Equivalent Unit
All Chiefs, Export Division or Equivalent Unit
All Others Concerned



BOC-01-03246

SUBJECT : **Issuance and Acceptance of Certificates of Origin (CO) under Various Free Trade Agreements amidst COVID-19 Pandemic**

To facilitate trade amidst the implementation of the Enhanced Community Quarantine and to reduce risk of health exposure of both stakeholders and government due to the COVID-19 pandemic, the Bureau, through the Department of Trade and Industry (DTI), has requested the Free Trade Agreement (FTA) partners of the Philippines to accept scanned copies of Certificates of Origin (COs) issued by its authorized signatories as basis in granting the preferential treatment at the country of destination.

To date, Australia, Singapore, Thailand, New Zealand, Indonesia and Japan have granted the request of the Philippines. Hence, scanned copies of Certificates of Origin issued by the Philippines under various FTAs for exports bound to the aforementioned countries shall be accepted for purposes of claiming preferential tariff provided that hard copy of the CO Form shall be submitted within 30 days from filing of import entry. Hard copy presentation of applicable COs upon filing of import entry for exports bound to FTA partners for FTA partners not mentioned above shall still be observed until further notice.

Likewise, current measures on the issuance of COs by various FTA partners were also provided as reference for CO verification during import clearance in the Philippines. The parties also requested to disregard any minor discrepancies in the documents submitted in view the current situation.

The summary of the issuance and acceptance measures implemented by various FTA partners is hereto attached for reference.

For information.

REY LEONARDO B. GUERRERO
Commissioner *MA* MAY 11 2020

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935
Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

CMC No. 131-2020 p.2

MASTER COPY

Summary of Measures / FTA Implementation Arrangements Adopted by PH's FTA Partners due to the COVID-19 Pandemic
(as of 14 April 2020)

FTA Partner	FTA	Certificate of Origin (CO)	Measure / Arrangement	DTI-BITR Remarks
Malaysia	ATIGA	Form D	<p>Utilization of ATIGA e-Form D</p> <p>Due to the implementation of the nationwide Movement Control Order, there will be no manual endorsement of COs (ATIGA Form D). Malaysia will be utilizing ATIGA e-Form D until 14 April 2020.</p> <p>Malaysian exporters are required to tick the ASEAN Single Window (ASW) box in order for the CO to be electronically transmitted via the ASW platform to the importing country. Exporters are also responsible for ensuring that e-Form D is received by the port of destination.</p>	<p>While DTI-BITR is of the view that PH can be flexible on this, we understand that to date only the Export Coordination Division and three (3) Philippine Ports (i.e. MICP, POM, NAIA) have access to the ASW.</p> <p>Note however that ASEAN Member States are not fully aware of the limited implementation of the ASW in the country and majority understand that all ports of the Philippines have access to the ASW and can therefore accept the e-Form D.</p>
	AANZFTA, AHKFTA, AKFTA	Form AANZ, Form AHK, Form AK	<p>Electronically Signed and Sealed COs</p> <p>Effective 13 April 2020, Malaysia will implement the electronic application of signatures and seals in issuing CO Form AANZ, AHK, and AK.</p>	DTI-BITR suggests that the Philippines exercise flexibility on Malaysia's request until the State of National Emergency is lifted and provided that the original copy is submitted by the importer to Philippine Customs within thirty (30) days from the date of filing of the import entry.
Indonesia	ATIGA, ACFTA, AKFTA, AJCEP, AIFTA, AANZFTA	Form D, Form E, Form AK, Form AJ, Form AI, Form ANZ	<p>Electronically Signed and Sealed COs</p> <p>All Issuing Authorities in Indonesia will issue COs for all ASEAN FTAs using Affixed Signatures and Stamp starting 1 April 2020.</p> <p>To ensure the validity of the CO Form D issued using Affixed Signatures and Stamp, trading</p>	While electronically affixing signatures and seals is currently not allowed under the ATIGA, ASEAN Member States recently adopted an amendment to the ATIGA OCP (i.e. Rule 27) to allow electronic issuance of CO Forms covering the electronically affixing seals and signatures. The amendment will enter-into-force when the First Protocol to Amend the

FTA Partner	FTA	Certificate of Origin (CO)	Measure / Arrangement	DTI-BITR Remarks
			<p>partners can use the "e-CO verification" feature in Indonesia's CO online verification website (http://e-ska.kemendag.go.id). No log-in is required to use the said feature.</p>	<p>ATIGA comes into effect. This is targeted for September 2020.</p> <p>DTI-BITR suggests that the Philippines exercise flexibility on Indonesia's request until the State of National Emergency is lifted and provided that the original copy is submitted by the importer to Philippine Customs within thirty (30) days from the date of filing of the import entry.</p>
Australia	AANZFTA	Form AANZ	<p>1. Issuance of electronic COs. Australian issuing bodies to issue electronic COs for Australian exporters applying for CO Form ANZ.</p> <p>2. Verification requests. In addition to traditional post mail, all verification requests should also be sent via email to the relevant Australian issuing bodies:</p> <ul style="list-style-type: none"> • Australian Chamber of Commerce and Industry – info@australianchamber.com.au • Australian Industry Group – Trade.Docs@aigroup.com.au • Ozdocs – info@tickitsystems.com.au 	<p>Under the AANZFTA, Philippine Customs is already accepting "printed copies" of electronically issued CO Forms. It is further noted that we have also requested Australia for a similar arrangement amidst the COVID-19 situation in the Philippines.</p>
China	ACFTA	Form E	<p>Issuance of electronic COs</p> <p>The General Administration of Customs of the People's Republic of China (GACC) is seeking ASEAN Member States' views with regard to accepting electronic CO Form E from China.</p>	<p>BITR views that issuance of electronic COs is currently not allowed under the ACFTA. Nonetheless, since we also requested China for a similar arrangement amidst the COVID-19 situation in the Philippines, DTI-BITR suggests that the Philippines exercise flexibility on this</p>

FTA Partner	FTA	Certificate of Origin (CO)	Measure / Arrangement	DTI-BITR Remarks
Japan	AJCEPA PJEPA	Form AJ, Form JP	<p>Post-importation submission of COs</p> <p>Japan requested the Philippines to allow post-importation submission of CO issued by the competent authority of Japan as a flexible measure for submission of COs.</p>	<p>request until the State of National Emergency is lifted and provided that the original copy is submitted by the importer to BOC within thirty (30) days from the date of filing of the import entry.</p> <p>Since it is not possible for BOC to grant preferential tariff treatment without a CO, we may wish to convey to Japan that their exporters should submit a scanned copy of the CO to the importer which will then be presented at the time of importation. The original COs can be submitted by the importer to BOC within thirty (30) days from the date of filing of the import entry. This arrangement will be implemented until the State of National Emergency is lifted.</p> <p>Notwithstanding, we note that the request of Japan can may allowed by the BOC subject to the issuance of a customs bond by the importer. Relative thereto, may we inquire if there are changes on BOC's bond requirements given the COVID-19 situation.</p>
India	AIFTA	Form AI	<p>1. Common digital platform. India is requesting ASEAN's consideration of allowing them to implement a common digital platform, in view of the difficulty of securing hardcopies of COs as a result of the nationwide lockdown in India due to COVID-19. India reiterated that its implementation of a common digital platform does not necessitate an amendment in the</p>	<p>Common digital platform</p> <p>BITR reviewed the relevant provisions of the AIFTA, i.e. ROO Annex Rule 13 (Certificate of Origin) and OCP Appendix Article 7 (Issuance of Certificate of Origin) and views that these do not prevent Parties to issue COs in electronic form.</p>

MASTER COPY

FTA Partner	FTA	Certificate of Origin (CO)	Measure / Arrangement	DTI-BITR Remarks
			<p>AIFTA OCP since paper COs will continue to be issued by India.</p> <p>Through this platform (https://coo.dgft.gov.in), exporters from India are able to apply for COs online, which will then be approved by India's relevant authority electronically. The said platform also provides for a facility for verification of authenticity of COs, i.e. customs authorities may be provided access to view and download COs. Under this system there will be a few minor changes in the format of COs with the existing format of Form AI, e.g. serial number.</p> <p>2. <u>Retroactive submission of COs.</u> India is requesting for the retroactive submission of COs based on Article 10 of AIFTA OCP which refers to the retroactive issuance of COs, i.e. in exceptional cases, where AIFTA Certificate of Origin has not been issued at the time of exportation within 3 working days of date of shipment due to inadvertent errors and omissions of other valid clauses, the AIFTA Certificate of Origin may be issued retroactively but no longer than 12 months from the date of shipment, bearing the words "Issued Retroactively".</p> <p>India considers its nationwide lockdown due to COVID-19 as "exceptional circumstance" and as such, India is requesting its FTA partners to allow the eligible imports for preferential tariff</p>	<p>However, since some ASEAN Member States have previously expressed reservation on the proposal, we may wish to suggest a similar arrangement under until the State of National Emergency is lifted and provided that the original copy is submitted by the importer to BOC within thirty (30) days from the date of filing of the import entry.</p> <p><u>Retroactive submission of COs</u> Since it is not possible for BOC to grant preferential tariff treatment without a CO, we may wish to convey to India that their exporters should submit a scanned copy of the CO to the importer which will then be presented at the time of importation. The original COs can be submitted by the importer to BOC within thirty (30) days from the date of filing of the import entry. This arrangement will be implemented until the State of National Emergency is lifted.</p> <p>Notwithstanding, we note that the request of India can may allowed by the BOC subject to the issuance of a customs bond by the importer. Relative thereto, may we inquire if there are changes on BOC's bond requirements given the COVID-19 situation.</p>

CMC No. / 31-2020

p.6

MASTER COPY

FTA Partner	FTA	Certificate of Origin (CO)	Measure / Arrangement	DTI-BITR Remarks
			treatment subject to subsequent production / submission of the original CO. India is also willing to extend the same relaxation to ASEAN partners in case they make a formal request.	



Summary of Measures / FTA Implementation Arrangements Adopted by PH's FTA Partners due to the COVID-19 Pandemic
(as of 22 April 2020)

FTA Partner	FTA	Certificate of Origin (CO)	Issuance Procedures	Acceptance
Australia	AANZFTA	Form AANZ	1. Issuance of electronic COs. Australian issuing bodies to issue electronic COs for Australian exporters applying for CO Form ANZ.	Philippine exporters, under Australia Customs legislation, importers (for goods to Australia) can be eligible to claim refunds on duties paid for AANZFTA originating goods under certain circumstances. Please refer to Department of Immigration and Border Protection Notice No.2017/13 for further details. (https://www.abf.gov.au/help-and-support-subsite/CustomsNotices/2017-13.pdf).
New Zealand	AANZFTA	Form AANZ	1. Issuance. Usual CO issuance process, until further notice	New Zealand can accept scanned copies of commercial documents, including Certificates of Origin under AANZFTA, for customs clearance of export goods from the Philippines
Korea	AKFTA	Form AK	1. Issuance. Usual CO issuance process but copies of issued CO will only be provided until spread of COVID-19 slows down.	Korea has offered the reciprocal treatment to its partners, thus understood that it accepts scanned copies of commercial documents, including Certificates of Origin under AANZFTA, for customs clearance of export goods from the Philippines
Malaysia	ATIGA	Form D	1. Utilization of ATIGA e-Form D Due to the implementation of the nationwide Movement Control Order, there will be no manual endorsement of COs (ATIGA Form D). Malaysia will be utilizing ATIGA e-Form D until 14 April	Philippine exporters are expected to use e-Form D, as applicable or the submission of hard copy of ATIGA Form D to Malaysia.

			2020. Malaysian exporters are required to tick the ASEAN Single Window (ASW) box in order for the CO to be electronically transmitted via the ASW platform to the importing country. Exporters are also responsible for ensuring that e-Form D is received by the port of destination.	
	AANZFTA, AHKFTA, AKFTA	Form AANZ, Form AHK, Form AK	<p>1. Electronically Signed and Sealed COs. Effective 13 April 2020, Malaysia will implement the electronic application of signatures and seals in issuing CO Form AANZ, AHK, and AK.</p>	Philippine exporters are expected to use e-Form D, as applicable or the submission of hard copy of ATIGA Form D to Malaysia.
Indonesia	ATIGA, ACFTA, AKFTA, AJCEP, AIFTA, AANZFTA	Form D, Form E, Form AK, Form AJ, Form AI, Form ANZ	<p>1. Electronically Signed and Sealed COs. All Issuing Authorities in Indonesia will issue COs for all ASEAN FTAs using Affixed Signatures and Stamp starting 1 April 2020.</p>	Indonesia's Customs can only accept coloured scan copies of CO Form , or invoice declaration and other customs documents. These documents can be sent through email or other electronic media.
Thailand	ATIGA, ACFTA, AKFTA, AJCEP, AIFTA, AANZFTA	Form D, Form E, Form AK, Form AJ, Form AI, Form ANZ	<p>1. Issuance. Usual CO issuance process</p>	Thailand can accept a scanned copy of CO to claim preferential tariff treatment at the time of importation provided that the original CO must be presented to our Customs officer within 30 days after the clearance of the goods. This provision will remain in effect until 30 September 2020.
Cambodia	ATIGA, ACFTA, AKFTA, AJCEP, AIFTA,	Form D, Form E, Form AK, Form AJ, Form AI,	<p>1. Issuance. Usual CO issuance process</p>	Cambodia can accept scanned copies of CO at the time of importation with certain conditions including submission of Original CO within 45 days for ATIGA and FTA+1, and the mean provided by the exporting authority to verify the CO electronically.

	AANZFTA	Form ANZ	
Singapore	ATIGA, ACFTA, AKFTA, AJCEP, AIFTA, AANZFTA	Form D, Form E, Form AK, Form AJ, Form AI, Form ANZ	<p>1. Issuance. Usual CO issuance process</p> <p>Singapore can accept scanned copies of commercial documents, including Certificates of Origin under ASEAN Free Trade Agreements, for customs clearance of export goods from the Philippines</p>
Japan	AJCEPA PJCEPA	Form AJ, Form JP	<p>1. Post-importation submission of COs. Japan requested the Philippines to allow post- importation submission of CO issued by the competent authority of Japan as a flexible measure for submission of COs.</p> <p>Japan Customs has already accepted the submission of CO electronically (scanned copy in PDF format, etc.) since before provided following conditions are fulfilled when the importer submits the CO to Japan Customs:</p> <ul style="list-style-type: none"> • Color image (Not monochrome) • With resolution of 200dpi or more • Clear and easily identifiable
India	AIFTA	Form AI	<p>1. Retroactive submission of COs. India is requesting for the retroactive submission of COs based on Article 10 of AIFTA OCP which refers to the retroactive issuance of COs, i.e. in exceptional cases, where AIFTA Certificate of Origin has not been issued at the time of exportation within 3 working days of date of shipment due to inadvertent errors and omissions of other valid clauses, the AIFTA Certificate of Origin may be issued retroactively but no longer than 12 months from the date of shipment, bearing the words "Issued Retroactively".</p> <p>India considers its nationwide lockdown due to COVID-19 as "exceptional circumstance" and as such, India is requesting its FTA partners to allow the eligible imports for preferential tariff treatment subject to subsequent</p> <p>Where a preferential treatment of goods under a Free Trade Agreement has been claimed but the original hard copy of CO has not been submitted. The customs field formations will allow provisional clearance of goods. The final assessment will be done subsequently on submission of the original CO certificate by the importer.</p> <p>The goods exported from the FTA partner country would therefore be extended preferential treatment, even if the exporter is unable to send original CO as requirement of the Agreement</p>

MASTER COPY

mm

China	ACFTA	Form E	<p>production / submission of the original CO. India is also willing to extent the same relaxation to ASEAN partners in case they make a formal request.</p> <p>1. Issuance of electronic COs. The General Administration of Customs of the People's Republic of China (GACC) is seeking ASEAN Member States' views with regard to accepting electronic CO Form E from China.</p>	<p>China as not yet responded to the request of Philippines on acceptance of scanned copies of scanned copies of documents, including COs. Usual CO presentation shall be observed.</p>
-------	-------	--------	--	---