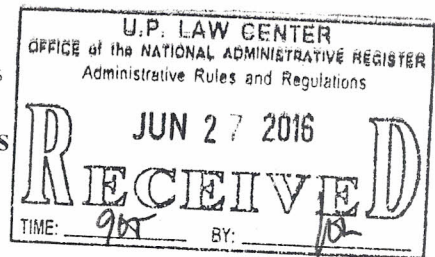




Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila



June 10, 2016

CUSTOMS MEMORANDUM ORDER

No. 17-2016

Subject: Guidelines and Procedures on the Implementation of the Electronic Certificate of Origin System (eCOS)

1. Objectives

This Order is issued for the following purposes

- 1.1. To further facilitate Exports through the implementation of an electronic system for the submission and issuance of electronic Certificate of Origin (eCO);
- 1.2. To implement highly facilitative eCO submission, processing, and issuance procedure employing available technologies and best practices for the permit issuances;
- 1.3. To define the duties and responsibilities of BOC Offices in processing of Request for Origin Ruling (RFOR) and Certificate of Origin under an eCO System (eCOS); and
- 1.4. To provide inputs in the formulation of policies and procedures, preparatory to the electronic exchange, i.e., submission and receipt, of the eCO in compliance to the ATIGA exchange of the eCO, and other eCO exchange pursuant to the various FTAs as may apply, and the granting of preferential tariff treatment on the importation of goods on the basis of the eCO issued and received by the Bureau of Customs.

2. Scope and Coverage

The provisions of this Order shall govern the following operations related to the application, submission & processing of Certificates of Origin using eCOS:

- 2.1. The submission and processing of Requests for Rulings (RFOR) on the compliance of the export products to the Rules of Origin of a Free Trade Agreement to which the Philippines is a Contracting Party.
- 2.2. The uploading to the eCOS database of Ruling on the compliance of the particular export products to a specific FTA Rules of Origin and Operational Certification Procedures, following approval by the Export Coordination Division (ECD) or the Export Divisions (EDs) at the port of loading.
- 2.3. The submission and processing of application for Certificate of Origin on the basis of previously issued ruling as contained in the Ruling Database following 2.1 and 2.2 above.

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- 2.4. The registration of exporters for the use of eCO System
- 2.5. The printing of the approved eCO in the prescribed Certificate of Origin Form (CO Form) for signing by the exporter and submission to the ECD/ED.
- 2.6. The signing of the printed eCO by the authorized Customs officers at the ECD/ED, upon verification that the Certificate of Origin (hard copy) is printed under 2.5 in the eCOS.
- 2.7. The scanning and storage in eCOS of Certificate of Origin as signed both by the exporter and the authorized Customs Officer at the ECD/Export Division; and
- 2.8. The generation of BOC Management Reports on the eCO issued, i.e by exporter, product and/or origin criterion used, country of destination, FTA and period (date, month or year), and others as maybe necessary.


3. General Provisions

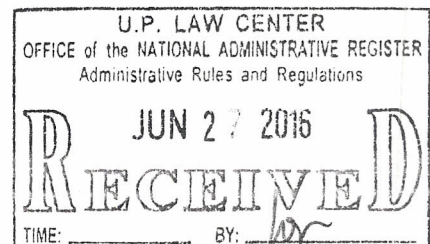
- 3.1. Value Added Service Providers accredited to provide E2M Customs services shall submit for accreditation their respective eCOS System to the Deputy Commissioner, MISTG. Accreditation shall be given on the basis of capability to support the electronic process provided in this Order.
- 3.2. In lieu of the manual and paper-based application and issuance of the Certificate of Origin (CO), the use of the eCOS provided by an accredited Value Added Service Provider is hereby prescribed.
- 3.3. In making use of the eCOS, Registered Exporters shall use their Usernames and Passwords provided by the VASP.
- 3.4. Concerned BOC Officers shall use the eCOS in processing Requests for Origin Ruling certifications for their export Items.

4. Operational Provisions

- 4.1. Procedures for submission, approval and issuance of the Requests for Origin Ruling (RFOR)
 - 4.1.1. Exporter submits Request for Origin Ruling using eCOS of an accredited VASP, the data elements of which are shown in the RFOR template (see Annex A)
 - 4.1.2. Exporter prints a copy of the electronic request and submits the same to the ECD/Port Export Division, attaching all the supporting documents required under existing Orders
 - 4.1.3. The application which will be processed under existing procedures must have the following:
 - Verification of all the supporting documents
 - Completeness and correctness of information and documents
 - Factory visit and examination of books of records of the company as recorded
 - Determination of origin compliance of the product(s)
 - Preparation of Report including proposed Origin Ruling
 - 4.1.4. The Chief ECD/ED approves and issues the paper/written RFOR ruling and at the same time updates the status of the application in eCOS as approved.
 - 4.1.5. The eCOS shall send an email notification of the approval to the Exporter or his agent with invitation to pick up hard copy of the same.

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4.2. Payment

4.2.1. Before the exporter can print the eCO, the exporter shall ensure the necessary payment

4.3. Payment Procedures / Creation and Funding of Prepayment Accounts:

To be able to apply for a CO using eCOS, the applicant must open a Prepayment Account as follows:

- 4.3.1. Exporter creates prepayment account using Prepayment Account Facility of the VASP. Account Name shall be assigned by the Exporter.
- 4.3.2. Exporter gives the Account Name to BOC Port Collection Officer to fund the account.
- 4.3.3. Exporter will pay the amount to be reflected as Credit Amount, and input in the VASP e-COS system the amount to be funded.
- 4.3.4. Upon successful funding, the amount credited will be added to the available Account Balance that can be used for payment of eCO submission.
- 4.3.5. Printing of the approved eCO may be made only upon payment of the Documentary Stamp Tax (DST) through the prepayment facility.
- 4.3.6. Exporters duly registered with the Philippine Economic Zone Authority (PEZA) and the Board of Investment (BOI) are exempt from the payment of Documentary Stamp Tax (DST).


4.4. Procedure for submission and approval of the eCO:

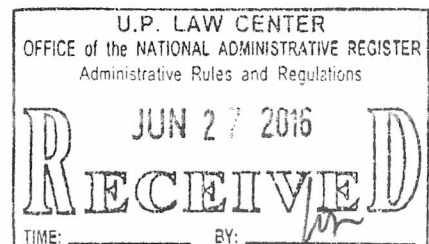
- 4.4.1. The Exporter shall fill up and submit an eCO application using the eCO System (eCOS) of an accredited Value Added Service Provider. The application must provide and confirm to all the data elements required in Annex B of this Order.
- 4.4.2. A system generated eCO reference number shall have the following format:

Format = "Port of Discharge" + "-" + <10 digits sequential with the leading zeroes> + "-" + <2 digits year> + "VASP Assigned Initial"
Example: P02A-0000000001-16X

- 4.4.3. An eCO with items that cannot be contained on the first page will have the other item details printed on a separate page(s).
- 4.4.4. Export Items with approved RFOR are the only ones that can be seen available items for submission. Further, all the details of the items from the approved RFOR cannot be edited by the Exporter. The following shall be selected from eCOS in applying for an eCO.
 - 11 Digits HS Code
 - Item Description
 - Origin Criterion (Note: depends on the Product Specific Rule "PSR". This maybe "RVC"; "CTC"; "CC"; "CTH"; "CTSH"; "SP"; or othe criteria.)
 - Percent Value (note:Only for RVC or in combination with other origin criteria)
- 4.4.5. The VASP eCOS Assess operation will assess the eCO submitted by the Exporter. Assessment will ensure that all mandatory fields are completed and the inputs are in the correct format.

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- 4.4.6. As assessment is fully automated, successful assessment will automatically tag the document as ASSESSED. Successful assessment will allow the user to PROCEED to the payment module of eCOS. The user will pay (VASP fee and BOC fee) by choosing BOC Prepayment Account and VASP Prepayment Account.
- 4.4.7. Upon receipt of the payment confirmation, the Exporter can print the eCO with barcoded eCO Reference Number, signs and submits the signed copy to the ECD/ED for the signature of authorized customs officer.
- 4.4.8. The eCOS will send an email notification with attached eCO application reference number to the Exporter and concerned Customs Officers who can perform post-verification as may be necessary.
- 4.4.9. The concerned Customs Officer, upon receiving of the printed barcoded eCO, will check the authenticity of the eCO reference number through the eCOS.
- 4.4.10. The concerned Customs Officer, after verifying the authenticity of the printed form, signs and stamps the eCO Form with the approved Bureau of Customs seal.

5. Repealing Clause

CMO 39-2015 and all other rules and regulations inconsistent with this order are hereby considered repealed, superseded or modified accordingly.

6. Transitory Provision

Exporters shall be allowed to use the existing CO Form until such time that the inventory of the BOC is exhausted.

7. Effectivity

This Order shall take effect on June 27, 2016, for Preferential Treatment given under the ASEAN Trade in Goods Agreement (ATIGA). The date of implementation for other Preferential Treatment shall be indicated in a separate order.


The BOC shall advise the respective Customs authorities of the FTAs where the Philippines is a Contracting Party on the implementation of the eCOS and submit and/or update the specimen signatures of the authorized customs officers at the ECD.

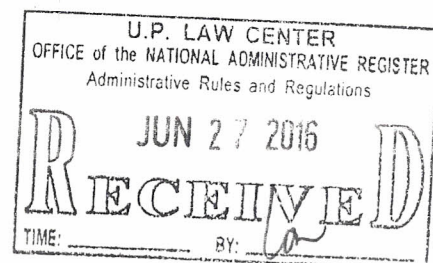

ALBERTO D. LINA
Commissioner



JUN 22 2016

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ANNEX A

June 06, 2016
BUREAU OF CUSTOMS
Export Coordination Division
Office of the Commissioner
Port of Manila

Re: Request for Pre – Exportation Verification ATIGA FORM D

Dear Sir/Madam,

SAMPLE COMPANY respectfully requests your good office to evaluate and confirm that the product, as described below satisfies the origin criterion, for the purpose of qualifying under the Rules of Origin of the ASEAN Trade In Goods Agreement (“ATIGA”).

Time	Product Description	Value	Country of Origin	Rate
05:24/2016 06:37:47 PM	29310020000	Sample RFOR 1	RVC	40.00
05:24/2016 04:45:10 PM	29310020000	Sample RFOR 2	RVC	60.00

Attached are the following supporting documents for the above products:

- 1) Cost Analysis corresponding to each Product Description; and
- 2) Complete List of Materials with value, including corresponding country of origin.

Thank you very much for usual prompt attention on the matter.

Very truly yours,
Sample Company


By:

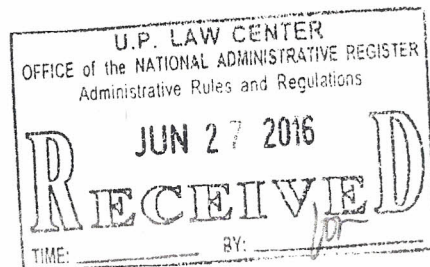
Test Locator
Company Locator

Noted by:

Test Locator II
Senior Manager

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ANNEX B

Note: Main Page

<p>1. Goods consigned from (Consignor's name, address, country):</p> <p>TEST EXPORTER TEST ADDRESS TEST CITY PHILIPPINES 1700</p>		<p>Reference No:</p> <p>ASEAN TRADE IN GOODS AGREEMENT ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p style="text-align: center;">FORM D ISSUED IN PHILIPPINES (Country)</p> <p style="text-align: center;">See Overleaf Notes</p>														
<p>2. Goods consigned to (Consignee's name, address, country):</p> <p>Test Consignee Test Consignee address Test Country</p>		<p>3. Means of Transport and route (as far as known):</p> <p>Departure date 06/02/2016</p> <p>Vessel's name/Aircraft etc Test Vessel</p> <p>Port of Discharge Port of Manila</p>														
<p>4. For Official Use</p> <p>Preferential Treatment: Given Under ASEAN Trade in Goods Agreement:</p> <p>Preferential Treatment: Given Under ASEAN Industrial Cooperation Scheme:</p> <p>Preferential Treatment: Not Given (Please state reasons):</p> <p style="text-align: center;">..... Signature of Authorized Signatory of the Importing Country</p>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">5. Item Number</th> <th style="width:15%;">6. Marks and numbers on packages</th> <th style="width:25%;">7. Number and type of packages, description of goods (including quantity where appropriate and HQ number of the importing country)</th> <th style="width:10%;">8. Origin criterion (see Overleaf Notes)</th> <th style="width:20%;">9. Gross weight or other quantity and value (FOB)</th> <th style="width:10%;">10. Number and date of Invoices</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Test Marks and Number 1 Test Marks and number 2</td> <td>ITEMC* 2031020000 Test Specific Description</td> <td>RVC 85.67</td> <td>12.00 KGS USD 150.00 13.00 22</td> <td>test invoice 001 06/02/2016</td> </tr> </tbody> </table>			5. Item Number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HQ number of the importing country)	8. Origin criterion (see Overleaf Notes)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoices	1	Test Marks and Number 1 Test Marks and number 2	ITEMC* 2031020000 Test Specific Description	RVC 85.67	12.00 KGS USD 150.00 13.00 22	test invoice 001 06/02/2016
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1	Test Marks and Number 1 Test Marks and number 2	ITEMC* 2031020000 Test Specific Description	RVC 85.67	12.00 KGS USD 150.00 13.00 22	test invoice 001 06/02/2016											
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct that all the goods were produced in</p> <p style="text-align: center;">PHILIPPINES (Country)</p> <p>And that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to</p> <p style="text-align: center;">MALAYSIA (Importing Country)</p> <p>..... Place and date, signature of authorized signatory</p>		<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp for certifying authority</p>														
<p>13</p> <table style="width:100%;"> <tr> <td style="width:50%;">Third Country Involving</td> <td style="width:50%;">Exemption</td> </tr> <tr> <td>Accumulation</td> <td>De Minimis</td> </tr> <tr> <td>Back-to-Back CO</td> <td>Issued Retroactively</td> </tr> <tr> <td colspan="2">Partial Cumulation</td> </tr> </table>		Third Country Involving	Exemption	Accumulation	De Minimis	Back-to-Back CO	Issued Retroactively	Partial Cumulation								
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JUN 27 2016

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TIME: _____ BY: *PT*