



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
PORT OF MANILA
Customs District II-A
South Harbor, Manila



June 26, 2006

CUSTOMS MEMORANDUM ORDER
NO. 23-2006

TO : All District/Port Collectors
Chiefs, Export Division/Units
All Other Concerned

SUBJECT : Guidelines for the Issuance of Certificate of Origin Form D pursuant to E.O. 214 (Imposition of Applicable Common Effective Preferential Tariff Rates on Qualified Imports from Ecozone locators).

I. Objective

To facilitate the processing and issuance of Certificate of Origin Form D specifically required under E.O. 214 and its Implementing Rules and Regulations.

II. Coverage

This Order covers the issuance of Certificate of Origin Form D for qualified articles manufactured by ecozone locators which are available for sale in the domestic market within the limit of their local sales privileges.

III. Administrative Provision

1. The Export Division/Unit concerned shall process and issue the Certificate of Origin Form D for all qualified articles sold by PEZA locators locally.
2. The issuing office shall exercise utmost discretion in the evaluation of such application and shall be guided by CMO27-2004, as well as the Rules of Origin and Operational Certification Procedures for CEPT-AFTA.
3. The CO shall be accomplished by the PEZA locators in the prescribed form filling up the applicable boxes in the document except box no. 11.
4. The PEZA locator or his duly authorized representative shall submit the accomplished Form D to BOC together with the following supporting documents:
 - 4.1. Sales Contract/Purchase Order
 - 4.2. Commercial Invoice
 - 4.3. Delivery Receipt
5. The BOC issuing authority shall mark accordingly the CO Form D "under E.O.214".

IV. Repealing Clause

All other rules and regulations, orders, circulars inconsistent with this order are hereby repealed modified or revoked.

V. Effectivity

This Order shall take effect immediately and shall last until revoked.



NAPOLEON L. MORALES
Commissioner