

AOCG Memo No. 86 - 2024



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL PORT AND SUB-PORT COLLECTORS
CHIEFS, EXPORT DIVISION OR EQUIVALENT UNITS

FROM : 
ATTY. VENER S. BAQUIRAN,
Deputy Commissioner, AOCG

SUBJECT : CLARIFICATION ON THE USE OF PAPER BASED
CERTIFICATES OF ORIGIN (CO) FORM D ON
DOMESTIC/LOCAL SALES TRANSACTIONS IN THE
ECONOMIC ZONES/FREEPORT ZONES FOR BUYERS IN
CUSTOMS TERRITORY

DATE : 11 April 2024

In accordance with CMC No. 212-2023, e-CO Form D shall be used to claim/grant preferential tariff treatment for qualified goods destined to the ASEAN Member States starting January 1, 2024. Based on the said CMC, paper-based CO Form D may only be used in case of system downtime in the National Single Window.

Further, as a matter of clarification, domestic/local sales of goods manufactured in the economic zones/freeport zones in customs territory may be covered by paper-based CO Form D. This will be used for claiming preferential tariff treatment provided that the goods meet the Rules of Origin under the ASEAN Trade in Goods Agreement, and comply with existing customs laws, rules, and regulations.

For strict compliance.



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28 November 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 212 - 2023

TO : ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT : FULL ISSUANCE AND ACCEPTANCE OF THE ASEAN TRADE
IN GOODS AGREEMENT (ATIGA) ELECTRONIC CERTIFICATE
OF ORIGIN (CO) FORM D BY DECEMBER 2023

Attached for your reference is the letter dated 12 October 2023 from Secretary Alfredo E. Pascual, Department of Trade and Industry, on the abovementioned subject, vis-à-vis Indonesia's Priority Economic Deliverable under its ASEAN 2023 Chairmanship.

In view thereof, ASEAN Member States may only issue and accept the e-Form D to claim/grant ATIGA tariff preference starting December 2023. In case of system downtime in the National Single Window, the paper-based CO Form D may be used.

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For guidance and information.



BIENVENIDO Y. RUBIO
Commissioner

NOV 29 2023

