



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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03 December 2024

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 202-2024

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

**SUBJECT :** IMPLEMENTATION OF THE PHILIPPINES-KOREA FREE  
TRADE AGREEMENT (PH-KR FTA) PRODUCT SPECIFIC  
RULES (PSR), RULES OF ORIGIN (ROO) AND OPERATIONAL  
CERTIFICATION PROCEDURES (OCP)

Attached for your reference is the letter dated 20 November 2024 from Director Marie Sherylyn D. Aquia, Director, Bureau of International Trade Relations (BITR), Department of Trade and Industry (DTI), on the abovementioned subject.

Relative thereto, the full implementation of the PH-KR FTA is scheduled to take effect on **31 December 2024**.

For records purposes, please disseminate this circular throughout your respective offices and submit the necessary confirmation within fifteen (15) days from receipt hereof.

For information and appropriate action.

**BIENVENIDO X. RUBIO**  
Commissioner



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APPENDIX 4-A-2  
ORIGIN DECLARATION

EXAMPLE A

Origin Declaration

The exporter or producer may certify on the commercial invoice or other document relating to the goods as follows:

I..... [state name and position] being the  
..... [exporter] [producer] [producer and exporter]  
(insert only that which applies) hereby declare that the goods enumerated on  
this commercial invoice are originating from [the Philippines] [the Republic of  
Korea] (insert only that which applies) and they comply with the provisions of  
Chapter 4 (Rules of Origin) of the Philippines-Korea Free Trade Agreement.

Observations/Findings:

Authorization Code \_\_\_\_\_ Signature \_\_\_\_\_ Date: \_\_\_\_\_

**Guidelines for Completing an Origin Declaration**

The origin declaration shall be in the English language and includes the following information in the “observations/findings” field of the declaration (unless such information already appears on the export invoice in respect of the goods subject to the declaration):

- (a) the importer of the good;
- (b) the exporter of the good (if different from the producer);
- (c) the producer of the good (if known);
- (d) the six-digit tariff classification(s) under the Harmonized System and a description of the good;
- (e) the rule of origin under which the goods qualify;
- (f) date of the origin declaration; and
- (g) in the case of a blanket declaration issued as set out in Rule 9 (Origin Declaration), the period that the Origin Declaration covers.

## EXAMPLE B

Origin Declaration  
Philippines-Korea Free Trade Agreement

1. Exporter's Name and Address: Telephone:                      Fax: E-Mail: Authorization Code:		2. Blanket Period: YYYY MM DD    YYYY MM DD From: ____ / ____ / ____ / To: ____ / ____ / ____ /			
3. Producer's Name and Address (if known): Telephone:              Fax: E-Mail:		4. Importer's Name and Address: Telephone:                      Fax: E-Mail:			
5. Description of Goods	6. HS Tariff Classification #	7. Origin Criterion	8. Producer	9. RVC	10. Country of Origin
11. Observations/Findings: I certify that:  - The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.  - I agree to maintain, and present upon request, documentation necessary to support this declaration, and to inform, in writing, all persons to whom the declaration was given of any changes that would affect the accuracy or validity of this Declaration.  - The goods originate in the territory of one Party and comply with the origin requirements specified for those goods in the Free Trade Agreement between the Philippines and Korea.  This Declaration consists of _____ pages, including all attachments.					
12. Authorized signature:			Company:		
Name:			Title:		
YYYY MM DD Date: -----/-----/-----			Telephone: Fax:		

**Guidelines for Completing the Origin Declaration**

Where the exporter or producer elects the option of using a declaration approach to an Origin Declaration, the following guidelines will assist in completing the form.

For purposes of obtaining preferential tariff treatment, this document shall be fully and legibly completed in written or typewritten form by the exporter and in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. If more space is needed, additional pages shall be used.

Box 1: State the full legal name, address (including city and country), telephone number, fax number, e-mail address, authorization code of the exporter.

Box 2: Complete this Box if the declaration covers multiple shipments of identical goods as described in Box 5 that are imported into the Philippines and Korea for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the declaration becomes applicable to the good covered by the blanket declaration (it may be earlier than the date this declaration is signed). "TO" is the date upon which the blanket period expires.

Box 3: If there is only one producer, state the full legal name, address (including city and country), telephone number, fax number, and e-mail address as defined in Box 1, of said producer. If more than one producer is included in the declaration, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, and e-mail addresses, cross-referenced to the goods described in Box 5. If the information provided is confidential, the words "AVAILABLE TO CUSTOMS UPON REQUEST" shall be indicated.

Box 4: State the full legal name, address (including city and country), telephone number, fax number, and e-mail address of the importer.

Box 5: Provide a full description of the goods. The description shall contain sufficient detail consistent with the invoice description and to the Harmonized System (HS) description of the goods. If the declaration covers a single shipment of goods, the quantity and unit of measurement of the goods, including the series number, if possible, as well as the invoice number as shown on the commercial invoice shall be listed. If the invoice number is not known, another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods, shall be indicated.

Box 6: For goods described in Box 5, the HS tariff classification to six digits shall be identified.

Box 7: **For** goods described in Box 5, the applicable criterion set out below A through **C** shall be stated.

In order to be entitled to preferential tariff treatment, goods must meet at least one of the criterion set out in Article 4.2 (Origin Criteria) of the Philippines-Korea Free Trade Agreement.

- A. The good is “wholly obtained or produced entirely” in the territory of one Party, as referred to in Article 4.2(a).
- B. The good is produced entirely in the territory of one Party and satisfies the specific rule of origin, set out in Annex 4-B (Product Specific Rules), as referred to in Article 4.2(b).
- C. The good is produced entirely in the territory of one Party exclusively from originating materials as referred to in Article 4.2(c).

Box 8: For goods described in Box 5, the word “YES” shall be stated if the exporter is the producer of the goods. If the exporter is not the producer of the goods, the word “NO” shall be stated followed by (1), (2), or (3), depending on whether this declaration was based upon: (1) the exporter’s full knowledge of whether the goods qualify as an originating good; (2) exporter’s reliance on the producer’s written representation (other than an origin declaration) that the goods qualify as originating goods; or (3) a completed and signed origin declaration for the goods, voluntarily provided to the exporter by the producer.

Box 9: For goods described in Box 5, where the goods are subject to a Regional Value Content (RVC) requirement, “BD” shall be indicated if the RVC is calculated according to the Build-down method, or “BU” shall be indicated if the RVC is calculated in accordance with the Build-up method as set out in Article 4.4.

Box 10: The name of the country of origin shall be identified *i.e.*, “PH” for all originating goods exported to Korea; “KR” for all originating goods exported to the Philippines.

Box 11: This Box may be used when there are observations/findings relating to this declaration, such as, when the goods described in Box 5 have been subject to an advance ruling or a ruling on the classification or value of materials. The issuing authority and date of issuance shall be indicated.

**Box 12:** This Box shall be completed, signed, and dated by the exporter. When the declaration is completed by the producer for use by the exporter, it shall be completed, signed, and dated by the producer. The date to be indicated shall be the date the declaration was completed and signed.