



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Date 31 DEC 2024

CUSTOMS MEMORANDUM ORDER
NO. 11-2024

SUBJECT: GUIDELINES ON THE ISSUANCE OF PROOF OF ORIGIN, GRANTING OF PREFERENTIAL TARIFF TREATMENT UNDER THE PHILIPPINES – KOREA FREE TRADE AGREEMENT (PH-KR FTA)

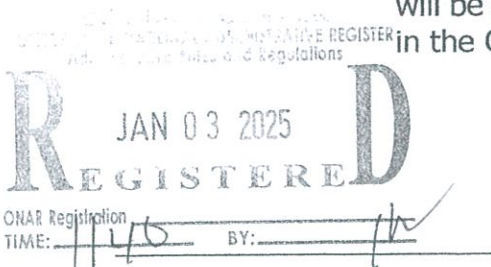
Section 1. Scope. This Order shall govern the implementation of granting preferential tariff treatment and proof of origin under the Philippines – Korea Free Trade Agreement (PH-KR FTA).

Section 2. Objectives.

- 2.1. To establish a mechanism in the registration of exporters, producers and manufacturers, and claiming for a preferential rate of duty under the PH-KR FTA.
- 2.2. To establish a mechanism to accredit exporters as "Approved Exporter" under the PH-KR FTA.

Section 3. Definition of Terms. For the purposes of this Order, the following terms are defined accordingly:

- 3.1. **Approved Exporter** – shall refer to an exporter duly authorized to complete an Origin Declaration (OD) on the origin of goods exported.¹
- 3.2. **Authorization Code** – shall refer to an alphanumeric code that will be assigned to the Approved Exporter which must be included in the OD.²



¹ Rule 1, Paragraph (a), Annex 4-A, Operational Certification Procedures for the Rules of Origin under Chapter 4, PH-KR FTA

² cf. CMO No. 12-2023, Section 3.2.

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- 3.3. Certificate of Origin (CO)** – shall refer to the document issued by the issuing body of an exporting Party in accordance with Section 5.3.³
- 3.4. Export Coordination Division (ECD)** - shall refer to the division under the Assessment and Operations Coordinating Group (AOCG) of the Bureau which shall process the applications for Approved Exporters and shall conduct verifications of the originating status of the goods.⁴
- 3.5. Exporter** – shall refer to a natural or juridical person located in the territory of a Party from where goods are exported by such a person.⁵
- 3.6. Importer** – shall refer to a natural or juridical person located in the territory of a Party into where goods are imported by such a person.⁶
- 3.7. Origin Declaration (OD)** - shall refer to the declaration on the originating status of goods that is completed by an Approved Exporter in accordance with Section 5.6.⁷
- 3.8. Product Evaluation Report (PER)** - shall refer to a document issued to applicants that contains the result of the evaluation on export products after complying with the requirements of the Bureau.⁸
- 3.9. Proof of Origin** - shall refer to either a Certificate of Origin issued by an issuing body or an Origin Declaration by an Approved Exporter.⁹
- 3.10. Preferential Rate Unit (PRU)** – shall refer to the Preferential Rate Unit or its equivalent unit in all ports of the Bureau that shall evaluate the authenticity, accuracy and validity of the Proof of Origin submitted by importers and grant PH-KR FTA preferential tariff rates accordingly.¹⁰

³ cf. CMO No. 12-2023, Section 3.3.

⁴ cf. CMO No. 12-2023, Section 3.5.

⁵ Rule 1, Paragraph (c), Annex 4-A, Operational Certification Procedures for the Rules of Origin under Chapter 4, PH-KR FTA.

⁶ Rule 1, Paragraph (d), Annex 4-A, Operational Certification Procedures for the Rules of Origin under Chapter 4, PH-KR FTA.

⁷ cf. CMO No. 12-2023, Section 3.4.

⁸ cf. CMO No. 12-2023, Section 3.11.

⁹ cf. CMO No. 12-2023, Section 3.13.

¹⁰ cf. CMO No. 12-2023, Section 3.12.



3.11. Rules of Origin (ROO) – shall refer to rules in determining the originating status of goods and procedures to claim preferential tariff treatment in accordance with Chapter 4 (Rules of Origin) of the PH-KR FTA.¹¹

Section 4. General and Administrative Provisions.

- 4.1.** The Bureau shall only accept CO Form PH-KR and Origin Declaration issued by an Approved Exporter as Proof of Origin upon the effectivity of this Order. In addition, the Origin Declaration by an exporter or producer shall be implemented no later than ten (10) years after the date of entry into force of this Agreement.
- 4.2.** Each Party to the PH-KR FTA shall provide a list of the names, addresses, specimen signatures, and specimen of official seals of its issuing body, in hard copy or soft copy format, through the contact points. Any change in the said list shall be promptly provided in the same manner.
- 4.3.** The ECD, Export Division of ports outside Metro Manila, or its equivalent unit, shall carry out proper examination of all applications for issuance of CO under the PH-KR FTA.
- 4.4.** The ECD shall carry out proper examination of all applications for Approved Exporter status under the PH-KR FTA and shall have the right to request additional supporting documentary evidence, as necessary.
- 4.5.** The ECD shall maintain an Approved Exporter database to monitor Philippine Approved Exporters relative to their compliance with domestic laws, rules, and regulations pertinent to exportation and ROO.
- 4.6.** The Preferential Rate Unit (PRU) or its equivalent units in all ports shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers accordingly.
- 4.7.** The PRU or its equivalent units in all ports may request verification, through the ECD, when it has reasonable doubt as to the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods.
- 4.8.** The PRU or its equivalent units in all ports shall be provided access to the PH-KR FTA Approved Exporter database.

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¹¹ cf. CMO No. 12-2023, Section 3.15.



- 4.9. The ECD shall carry out verifications of the originating status of the goods upon request of the importing party. Verifications can be made based on documents requested from the exporter or producer or by verification visit at the exporter's or producer's premises.

Section 5. Operational Procedures.

5.1. Pre-Exportation Examination/ Product Evaluation.

5.1.1. Producers, traders, or their authorized representatives shall apply to ECD (for Metro Manila stakeholders) or Export Division of ports or its equivalent unit (for outside Metro Manila stakeholders) for an evaluation of goods to be exported with the intention of claiming preferential tariff treatment and submit the following documents:

- a. Request letter addressed to the ECD Chief specifying the intention to use the PH-KR FTA, description of the goods, and corresponding Harmonized System (HS) Codes;
- b. Company Profile;
- c. Manufacturing Flowchart;
- d. Cost of production analysis per product;
- e. List of raw materials, including HS Codes and Country of Origin as used in the production of goods to be exported;
- f. Copy of import documents, invoice, and Proof of Origin for imported raw materials;
- g. Copy of sales invoice for local raw materials; and
- h. Proposed date for plant visit, if deemed necessary by ECD or Export Division/Unit.

5.1.2. Application shall be submitted through the Bureau's Portal (<https://client.customs.gov.ph/>) and upload all the documents under Section 5.1.1. Thereafter, hard copies of the documents must also be submitted to the Bureau's Customer Care Center (CCC) for processing of the application.

5.1.3. The ECD, Export Division of ports outside Metro Manila or its equivalent unit shall review the documents and act on the application within twenty-one (21) working days from the date of receipt of complete documents.

5.1.4. Once the goods have been evaluated based on Chapter 4 of PH-KR FTA, a Product Evaluation Report shall be

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issued to the applicant indicating the origin criteria to be used in their respective Proof of Origin application. However, if the goods do not qualify as originating, the PER shall state the reason/s for its disapproval.

5.2. Proof of Origin.

5.2.1. The Proof of Origin may be in the form of:

- a. Certificate of Origin (Form PH-KR) issued by the issuing body;
- b. Origin Declaration made out by an approved exporter; or
- c. Origin Declaration made out by an exporter or producer.

5.2.2. The Origin Declaration by exporter or producer shall be implemented no later than ten (10) years after the date of entry into force of PH-KR FTA.

5.3. Procedure for the Issuance of Certificate of Origin.

5.3.1. Exporters, producers, or their authorized representatives shall apply to ECD, Export Division of ports outside Metro Manila or its equivalent unit for issuance of the CO Form PH-KR along with the following documents:

- a. Export Declaration;
- b. Commercial Invoice;
- c. Bill of Lading/ Airway Bill;
- d. Packing List;
- e. Approved PER (if applicable); and
- f. Other relevant permits.

5.3.2. Each application must create a ticket through the Bureau's Portal and upload all the documents under Section 5.2.1, together with the accomplished CO Form PH-KR. Hard copies of the documents must also be submitted to the Bureau's CCC for processing of the application.

5.3.3. ECD, Export Division of ports outside Metro Manila or its equivalent unit shall evaluate the CO Form PH-KR and affix the signature of the authorized signatory, together with the BOC seal, upon approval. The signed CO Form PH-KR with unique CO reference number shall be transmitted

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back to CCC for retrieval of copies intended for exporter and importer.

5.4. Application Procedure for Approved Exporter Status.

5.4.1. An exporter which intends to be an Approved Exporter shall submit the following documentary requirements to the Bureau through the ECD.

- a. Duly-Accomplished Application Form;
- b. Bureau's Certificate of Registration;
- c. Approved PER (if applicable);
- d. In the case of a trader, a producer's declaration indicating the originating status of the good for which it will complete an OD and the readiness of the producer to cooperate in verification procedures; and
- e. List of authorized signatories and their respective specimen signatures.

5.4.2. The application shall be submitted both in hard copy and in electronic Portable Document Format (PDF) to the ECD through the CCC.

5.4.3. The ECD shall evaluate the application based on the following criteria:

- a. Exporter is a legitimate exporter, who must have been transacting with the Bureau at least one (1) year prior to the date of the application;
- b. Exporter must have a good compliance, measured by risk management of the Bureau;
- c. Exporter must have a sound bookkeeping and record keeping system;
- d. Exporter must have responsible officer/s or person/s authorized to sign the OD, who must have sufficient knowledge and competence in ROO application; and
- e. Exporter must be willing to undergo regular monitoring and inspection to determine the correctness of its declaration with respect to the goods exported.

5.4.4. If the application is found to be meritorious, the ECD shall grant the Approved Exporter status through the issuance of a written authorization with the corresponding authorization code within fourteen (14) working days from

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the date of receipt of complete application. If not, it shall issue a letter of disapproval stating the reason/s for the denial.

5.4.5. The written authorization or letter of disapproval shall be duly signed by the Chief, ECD.

5.4.6. After granting of Approved Exporter Status, the ECD shall promptly include the following details in the Approved Exporter database:


- a. Legal name and address of the Approved Exporter;
- b. Authorization code;
- c. Issuance date and, if applicable, the expiration date of the authorization code;
- d. List of goods subject to the authorization, including specific product description, its HS in six(6)-digit or AHTN code/s; and
- e. List of authorized signatories and their respective specimen signatures.

5.5. Obligation of an Approved Exporter.

5.5.1. The following are the obligations of an Approved Exporter:

- a. Allow the customs authority access to records and premises for the purpose of monitoring the use of authorization and verification of the correctness of declarations completed;
- b. Complete Origin Declarations only for goods for which the approved exporter has been authorized and has all appropriate documents proving the originating status of the goods concerned at the time of completion of the declaration;
- c. Cooperate in verification procedures;
- d. Accept full responsibility for all Origin Declarations completed, including any misuse; and
- e. Promptly inform the customs authority of any changes related to the information submitted under Rule 3.4 of Operational Certification Procedures (OCP).

5.5.2. An Approved Exporter must keep a copy of the OD and all documents supporting the originating status of the goods, on paper or in electronic form, for at least three (3) years from the date of its completion.

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5.5.3. An Approved Exporter may, at his own discretion, apply for a Certificate of Origin (Form PH-KR) in lieu of an OD.

5.6. Procedures for Completing an Origin Declaration.

5.6.1. Approved Exporters can use any format for an OD (Annex A) provided that it:

- a. contains the following information requirements:
 - i. Exporter's name and address;
 - ii. Producer's name and address (if known);
 - iii. Importer's or consignee's name and address;
 - iv. Description of the goods and the HS Code of the goods (six-digit level);
 - v. Authorization code of the Approved Exporter;
 - vi. Unique Reference Number;
 - vii. Origin Conferring criterion;
 - viii. Certification by an authorized signatory that the goods specified in the OD meet all the relevant requirements of Chapter 4 (Rules of Origin) of the PH-KR FTA;
 - ix. Free-on-Board value, if the Regional Value Content origin criterion is used;
 - x. Quantity of the goods;
- b. is in the English language;
- c. bears the name and signature of the certifying person; and
- d. bears the date on which the OD was completed.

The OD by an Approved Exporter shall be completed on the commercial invoice, if the OD cannot be completed on the commercial invoice at the time of exportation, it may be completed in either billing statement or packing list.

Section 6. Verification Procedures.

6.1. For purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating, the customs authority of the importing Party may conduct a verification in the following order:

- a. written requests for additional information from the importer;
- b. written requests for additional information from the exporter or producer;

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- c. written requests to the issuing authority of the exporting Party to verify the origin of the goods; and
- d. verification visits to the premises of an exporter or producer in the territory of the exporting Party.

Section 7. Separability Clause. If any part of this order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 8. Effectivity. This Order shall take effect on 31 December 2024.

The Office of National Administrative Register of the UP Law Center shall be provided three (3) certified copies of this Order.


BIENVENIDO Y. 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: _____

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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:		

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