NATIONAL ADMINISTRATIVE REGISTER · JANUARY 13, 2014

# GUIDELINES IN THE IMPLEMENTATION OF THE SECOND PILOT PROJECT FOR THE ASEAN SELF-CERTIFICATION SYSTEM AND THE ACCREDITATION OF "CERTIFIED EXPORTERS"

*BOC CUSTOMS MEMORANDUM ORDER NO. 02-2014, January 13, 2014*

Read online (full-text search, related cases, audio case brief): https://batas.org/library/be772b5d53ae/

## I. OBJECTIVES

- To implement Customs Administrative Order No. 142 Implementing the Memorandum of Understanding (MOU) among the Governments of the Participating Member States of the Association of Southeast Asian Nations (ASEAN) on the Second Pilot Project for the Implementation of a Regional Self-Certification System.

- To establish the parameters and procedure in the accreditation of producers/manufacturers as Certified Exporters.

- To set the mechanics for invoice declaration.

## II. DEFINITION OF TERMS

- ATIGA refers to the ASEAN Trade in Goods Agreement signed on 26 February 2009 in Cha-am, Thailand among ASEAN Member States to achieve free flow of goods in ASEAN as one of the principal means to establish a single market and production base for the deeper economic integration of the region towards the realization of the ASEAN Economic Community (AEC) by 2015;

- Authorization is a privilege granted by the Bureau of Customs (BOC) to Certified Exporters.

- Certificate of Origin (Form D) refers to the document issued by a competent authority certifying that a particular product conforms to the origin requirements under the ATIGA;

- Certified Exporter means a producer/manufacturer duly authorized by the BOC to make Invoice Declaration of a good exported;

- Export Coordination Division or ECD is the office under the BOC's Port Operations Service which is mandated to, among others, coordinate and monitor export activities in all Collection Districts, provide technical advice on export matters, and coordinate with agencies that have dealings on matters pertaining to export;

- Exporter means a natural or juridical person located in the territory of a Participating Member State where a good is exported from by such a person;

- Goods shall include materials and/or products which can be wholly obtained or produced even if they are intended for later use as materials in another production process. The term "goods" and "products" can be used interchangeably (Paragraph (e), Article 25 of the ATIGA);

- Importer means a natural or juridical person located in the territory of a Participating Member State where a good is imported into by such a person;



Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

- Invoice Declaration means a declaration as to the origin of goods exported made by a Certified Exporter on a commercial invoice, in accordance with Rule 12B of the Operational Certification Procedure (OCP) of the MOU on Second Pilot Project;

- Materials means any matter or substances used or consumed in the production of goods or physically incorporated into another good or are subject to a process in the production of another good (Paragraph (g), Article 25 of the ATIGA);

- Originating goods or materials means products that qualify as originating in accordance with the provisions of the ATIGA ROO (Paragraph (h), Article 25 of the ATIGA)

- Participating Member State refers to the ASEAN Member State that has agreed to participate in the Second Pilot Project, which shall pertain to the Philippines, Indonesia, Lao PDR and/or other ASEAN Member States who may accede to the MOU on the Second Pilot Project;

- Producer means a natural or juridical person who carries out activities as set out in Paragraph (j), Article 25 of the ATIGA in the territory of a Participating Member State;

- Production means methods of obtaining goods, including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling goods (Paragraph (j), Article 25 of the ATIGA);

- PRU refers to the Preferential Rate Unit under the FED or its equivalent units in all ports that shall evaluate the authenticity and validity of the Certificate of Origin (Form D)/Invoice Declaration submitted by importers;

- Rules of Origin or ROO refer to the rules/criteria for determining the national source of a product, especially for the purpose of determining eligibility for preferential tariff treatment pursuant to the ATIGA; and

- Self-Certification is a system which enables a Certified Exporter to make out an Invoice Declaration for the export of goods and declare, by itself, that its products have satisfied the Rules of Origin (ROO) under the ATIGA by making such declaration on the commercial invoice.

## III. GENERAL PROVISION

- Only exporters in good standing with the Bureau of Customs shall qualify for accreditation in accordance with this Order.

- The Bureau of Customs may authorize an exporter who makes shipments of products to make Invoice Declarations with regard to the originating status of the goods concerned.

- An exporter seeking such authorization must apply in writing or electronically or must offer to the satisfaction of the Bureau of Customs all guarantees necessary to verify the originating status of the goods for which an Invoice Declaration was made out;

- A Self-Certification Implementation & Monitoring Secretariat (SCIMS) under the AOCG shall be established to implement, supervise and manage all activities pertaining to the 2nd pilot project for self certification including to process and approve the certification procedure as certified exporters and monitoring the correctness of the Invoice Declarations compliance with the law, rules and regulations pertinent to exportation and Rules of Origin;

- The AOCG shall coordinate with the Management Information and Systems Technology Group (MISTG) on the Information and Communication Technology (ICT) requirement of the Second Pilot Self Certification Project.


Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

## IV. OPERATIONAL PROVISION

### A. APPLICATION FOR "CERTIFIED EXPORTERS"

- Manufacturers/exporters must apply in writing or electronically addressed to the Deputy Commissioner AOCG attn: Self Certification Implementing & Monitoring Secretariat (SCIMS), his/her intention to be accredited as "certified exporter" together with the following documents, to wit:

- Latest Income tax returns

- URN as exporters;

- Business permit/s;

- SEC/DTI registration, where applicable;

- List of official/s and their positions in the company authorized to sign the Invoice Declaration with their respective specimen signatures (not to exceed three (3) persons); and

- An illustration of the manufacturing process (for product specific rule) or the accounting process (for general rule) per good to be exported

- List of products applied for authorization to make Invoice Declaration

- The SCIMS shall compose of the following, to wit:

Head

-

Deputy Commissioner, AOCG

Members

-

Director, POS

Chief, ECD

Chief, FED &ED, POM

Chief, FED &ED, MICP

Chief, FED &ED, NAIA

- The head of SCIMS shall forward the application to the ECD who shall evaluate the same based on the following criteria:

- Exporter is a legitimate manufacturer/producer, who must have been transacting with the Bureau of Customs for more than one (1);

- Exporter must have been exporting products with ASEAN member states for at least one (1) year

- Exporter must have responsible officer/s or person/s authorized to sign the Invoice Declaration must have sufficient knowledge, competence in ROO application, and have undergone training on the implementation of Self Certification System conducted by the BOC;


Study hands-free: podcast-style lessons with read-along highlighting - batas.org

- Exporter must be willing to be subjected to regular monitoring and inspection to determine the correctness of its declaration with respect to the goods exported.

- After evaluation, ECD shall forward its findings and recommendation to the SCIMS within seven (7) working days to SCIMS for its consideration.

- If SCIMS finds the application to be meritorious, it shall grant the "Certified Exporter" status through the issuance of a written Authorization with the corresponding authorization number including the date of issuance and expiry date of the authorization within fifteen (15) working days from the date of receipt of application with complete documentary requirements by the SCIMS. If not, it shall issue a letter of disapproval stating the reason/s for the denial

- A copy of the "written authorization" shall be furnished the ECD copy furnished Bureau of International Trade Relation (BITR), Department of Trade and Industry (DTI)

## B. OBLIGATIONS FOR GRANT OF "CERTIFIED EXPORTER" STATUS

The following are the obligations of a Certified Exporter:

- Allow the Bureau of Customs access to records and premises for the purpose of monitoring the use of the authorization and of the verification of the correctness of the declarations made. The records and accounts must allow for the identification and verification of the originating status of goods for which an Invoice Declaration was made, during at least three (3) years from the date of the declaration, in accordance with domestic laws and regulations.

- Undertake to make the Invoice Declaration only for goods that such exporter produces and for which he has all appropriate documents providing the originating status of the goods concerned at the time of the declaration.

- Undertake to ensure that the person(s) responsible for making the Invoice Declaration know and understand the Rules of Origin.

- Assumes full responsibility for all Invoice Declarations made out on behalf of the company, including any misuse.

- The Certified Exporter shall submit a quarterly summary report of all Invoice Declaration made during the same period using the prescribed form and shall submit said report to the Port Operations Service, Attention: Export Coordination Division, within seven (7) days after the end of each quarter.

## C. EXPORT PROCEDURES FOR CERTIFIED EXPORTERS

- The "Certified Exporter" shall file an export declaration in accordance with the Implementing Rules and Regulations of P.D. 930, as amended and CMO 54-2010 and CMO 7-2012 on Automated Export Documentation System.

- The Certified Exporter shall, in case of export of goods satisfying the origin criteria of the ATIGA, put the following declaration on the commercial invoice:

"The exporter of the product(s) covered by this document (Certified Exporter Authorization Code/s .....) declares that, except where otherwise clearly indicated, the products (HS Codes:.....) satisfy the Rules of Origin to be considered as ASEAN Originating Products under ATIGA (ASEAN country of origin:.....) with origin criteria:.....


Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

.....
Signature over printed Name
of the Authorized Signatory"

- The Commercial Invoice should describe the goods in sufficient details to enable them to identified for origin determination purposes.

- The declaration on the invoice must be signed by hand.

- The date indicated in the commercial invoice shall be considered as the issuance date of the Invoice Declaration.

- If in case the space provided for in the Invoice Declaration is not sufficient to list out all the products, additional page/s could be attached, bearing the HS Codes, origin criterion and signature over printed name of the authorized signatory.

- The Bureau of Customs shall monitor the proper use of the Authorization, including verification of the correctness of the Invoice Declarations made. Decisions on the frequency and depth of such action should be risk-based. Furthermore, the BOC will act on retrospective verification requests by the customs authorities of the importing Participating Member State.

- In cases where the "Certified Exporter" may decide not to submit an invoice declaration, he may still claim tariff preference under the ATIGA by applying for the issuance of a CO Form D.

## D. IMPORT PROCEDURE FOR CERTIFIED EXPORTERS

For shipments availing of the preferential rate under ATIGA from Indonesia and Laos PDR and other participating member states the existing customs import procedures shall still apply, only that for the Certified Exporters of the aforementioned countries they have the option to claim tariff preference under ATIGA by submitting an invoice declaration in lieu of a CO Form D.

## V. VALIDITY OF THE STATUS

The authorization given shall be valid until 31 December 2015, unless the MOU on the Second Pilot Project is terminated.

## VI. GROUNDS FOR SUSPENSION OR REVOCATION

- Certified Exporter no longer offers the guarantees referred to in Rule 12A (1) of the OCP of the MOU on the Second Pilot Project.

- Certified Exporter no longer fulfills the conditions referred to in Rule 12A (2) of the OCP of the MOU on the Second Pilot Project; and

- Certified Exporter violates this Order.

## VI. PENALTIES

Commission of any of the acts mentioned in the above grounds shall constitute an offense and shall be penalized, as follows:

- Commission of any of the above acts for the first time shall be penalized with a suspension for three (3) months of the Accreditation as Certified Exporter.


Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

- Commission of any of the above acts for the second time shall be penalized with a suspension for six (6) months of the Accreditation as Certified Exporter; and

- Commission of any of the above acts for the third time shall be penalized with a revocation of the Accreditation as Certified Exporter.

The above penalties shall be without prejudice to the imposition of other penalties under the Tariff and Customs Code of the Philippines, as amended, and other applicable laws, rules and regulations.

## VII. OTHER PROVISIONS

- Pursuant to the verification process, Certified Exporters making an invoice declaration shall keep the supporting records for not less than three (3) years from the date of the Invoice Declaration.

- The Bureau of Customs shall retain the authorization of the Certified Exporters and all other documents related to such application for not less than three (3) years from the date of the granting of the authorization.

- Information as to the correctness of the Invoice Declaration shall be furnished upon request of the importing Member State by the competent authority of the exporting Member State

- Any information communicated between the Participating Member states concerned shall be treated as confidential and shall be used exclusively for the validation of Invoice Declaration.

## VIII. EFFECTIVITY

This Order shall take effect immediately.

(SGD) JOHN PHILLIP P. SEVILLA
Commissioner


*Study hands-free: podcast-style lessons with read-along highlighting - batas.org*

ABOUT BATAS.ORG

# Study smarter at BATAS.org

*The Philippine bar review and law-school companion built around how your brain actually remembers.*

### The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

### Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

### Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

### The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

### Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

### A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

**Start free at https://batas.org**

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.