



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

**CUSTOMS MEMORANDUM ORDER**  
NO. 15-2019

**SUBJECT: OPERATIONAL PROCEDURES FOR THE  
IMPLEMENTATION OF THE ASEAN ELECTRONIC  
CERTIFICATE OF ORIGIN (E-CO)**

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**Section 1. Scope.** This Order shall govern the application, submission and processing of all Electronic Certificates of Origin (e-CO) pursuant to the Operational Certification Procedure (OCP) of the ASEAN Trade in Goods Agreement (ATIGA) using the TradeNet.gov.ph platform.

**Section 2. Objectives.**

- 2.1. To facilitate the transmission of e-CO for export products and the receipt of e-CO for imported products using available technologies and international best practices, in compliance with Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).
- 2.2. To provide the procedures for the transmission of e-CO for export in accordance with the Rules of Origin (ROO) of the ATIGA and the OCP and its amendment.
- 2.3. To define the duties and responsibilities of Bureau offices tasked with the processing of applications for pre-evaluation of export products and the issuance of e-CO using the Tradenet.gov.ph platform in accordance with the procedures outlined in the ASEAN Single Window e-ATIGA Form D Process Specification and Message Implementation Guideline.
- 2.4. To define the duties and responsibilities of Bureau offices tasked with the review and acceptance of e-CO for importations issued by ASEAN Member States (AMS) which is transmitted through the ASEAN Single Window (ASW) Gateway to the Tradenet.gov.ph platform.

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

- 3.1. ASEAN Member State (AMS) – shall refer to any one of the ten member states of the Association of Southeast Asian Nations, namely: Brunei, Indonesia, Malaysia, Philippines, Singapore, Thailand, Cambodia, Lao PDR, Myanmar and Vietnam.

- 3.2. ASEAN Single Window (ASW) – shall refer to the environment where the National Single Windows (NSW) of AMS operates and integrates.<sup>1</sup>
- 3.3. ASEAN Single Window e-ATIGA Form D Process Specification and Message Implementation Guideline – shall refer to the set of procedures and instructions the AMS agreed and conformed to, for a systematic exchange of regulatory documents in an electronic environment within the ASW.<sup>2</sup>
- 3.4. ASEAN Single Window Gateway – shall refer to the platform for transmission and receipt of electronic messages and documents to the ASEAN Single Window.
- 3.5. ATIGA – shall refer to the ASEAN Trade in Goods Agreement which entered into force on 17 May 2010 and established the Rules of Origin for the trading of goods among AMS.
- 3.6. Bureau – shall refer to Bureau of Customs.
- 3.7. Electronic ATIGA Form D (e-ATIGA Form D) or Electronic Certificate of Origin (e-CO) – shall refer to the ATIGA FORM D that is transmitted electronically between AMS through the ASEAN Single Window and bearing an electronic reference number.
- 3.8. Export Coordination Division (ECD) – shall refer to the office under the Port Operations Service (POS) of the Assessment and Operations Coordinating Group (AOCG) of the Bureau of Customs which is mandated to coordinate and monitor export activities in all Collection Districts, exercise oversight functions on all matters regarding CO and ROO, maintain a comprehensive database on all issuances and utilizations of COs, and perform other functions as provided for in this Order.
- 3.9. Export Division (ED) or equivalent unit – shall refer to the division or unit within any of the Collection Districts of the Bureau that is responsible for the processing and approval of export declarations and other export-related matters.
- 3.10. Exporter – shall refer to the natural or juridical person engaged in the exportation of any goods or commodities to the AMS from the Philippines and applying for a CO with the Bureau.

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<sup>1</sup> Article 1: Definition, Agreement to Establish and Implement the ASEAN Single Window, 9 December 2005.

<sup>2</sup> See Preliminary Needs Assessment Report and Technical Specifications, ASEAN Connectivity Through Trade and Investment (US-ACTI).

- 3.11. Formal Entry Division or equivalent unit – shall refer to the division or unit under any of the Collection Districts of the Bureau responsible for the examination, classification and appraisal of imported goods covered by formal consumption entries and the assess customs duties, taxes and other charges due thereon.
- 3.12. Importer – shall refer to the natural or juridical person engaged in the importation of goods from the AMS into the Philippines.
- 3.13. List of Pre-Evaluated Goods – shall refer to the list of goods contained in the Product Evaluation Report (PER) which have undergone successful evaluation, and serve as the basis for the issuance of e-COs to the exporter.
- 3.14. Origin Declaration – shall refer to the exporter’s commercial invoice or any other document that may be agreed upon by the AMS to be used in lieu of the Paper ATIGA Form D to certify the origin of goods under ATIGA Self-Certification scheme.
- 3.15. Paper ATIGA Form D – shall refer to the Certificate of Origin (CO) in the prescribed security paper, with declaration of the exporter, and certified by the Bureau, that his/her export complies with the origin requirements specified under ATIGA. The Paper ATIGA Form D bears the manually executed signature and seal of the issuing authority. (Attached as **Annex A**)
- 3.16. Product Evaluation Report (PER) – shall refer to the document which contains the result/s of the pre-evaluation of export products applying for CO, after complying with the requirements of the Bureau.
- 3.17. Rules of Origin (ROO) – shall refer to laws, regulations and administrative determinations of general application applied by any member country of a free trade agreement to determine the country of origin of goods, for purposes of international trade.<sup>3</sup>
- 3.18. Single Administrative Document (SAD) – shall refer to the electronic representation of the Goods Declaration submitted electronically to the Bureau’s automated system whereby the Importer, Exporter or his or her duly authorized representative declares and certifies the full particulars of a shipment.
- 3.19. System-generated ATIGA Form D – refers to the e-ATIGA Form D which may be downloaded and printed by Exporter from TradeNet.gov.ph bearing an electronic reference number.

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<sup>3</sup> WTO Agreement on ROO, Part I, Article I, par1-2.

- 3.20. TradeNet.gov.ph – shall refer to the interoperable platform built, operated and maintained by the Department of Information and Communication Technology (DICT) as part of the Government Operations Management Platform (GOMP), and designed as the official government portal for electronic exchange of data on trade between and among various Philippine government agencies on one hand, and between the Philippines and other countries on the other. Specifically, it is the portal or gateway where the automated licensing, permit, clearance and certification systems of Trade Regulatory Government Agencies are integrated. This shall also serve as the platform for issuance of the e-CO.

#### **Section 4. Creation of User Account and Client Profile.**

- 4.1. The TradeNet.gov.ph shall be used for the application, processing and issuance of e-COs for export, and utilization of e-COs for imports.<sup>4</sup>
- 4.2. To have access to the TradeNet.gov.ph, Exporters and Importers must first create a TradeNet Account and company profile with their respective Usernames and Passwords. The Exporter or Importer shall fill in all data fields required in all relevant pages.
- 4.3. The procedures to be followed in using and accessing the TradeNet.gov.ph accounts, whether by the Exporter, Bureau or other user of the TradeNet.gov.ph are described in detail in the TradeNet Client User Manual for e-CO Issuance and TradeNet Agency User Manual, attached herein as **Annex B and C**, respectively.

#### **Section 5. Guidelines for the application and issuance of e-ATIGA Form D for export goods.**

- 5.1. **Pre-Evaluation of Export Product.**
  - 5.1.1. For export products where the origin cannot be easily ascertained by its nature, the exporter must submit an application for pre-evaluation of every goods for export.
  - 5.1.2. Until such time the application and issuance of PER is done electronically, exporters intending to export goods to AMS must first submit an application for pre-evaluation for

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<sup>4</sup> GOMP refers to the technical environment dedicated to support software or database systems of different government collaborative groups intended to promote process and procedural interoperability.

every export product using the form prescribed in **Annex D** hereof to the Export Division of the port where they regularly process their export declarations, in case of POM, MICP or NAIA, and with the Export Coordination Division (ECD) for all other ports. The exporter or his/her duly authorized representative must submit his/her application for pre-evaluation of export product at least twenty (20) working days prior to the intended exportation of the products.

5.1.3. The following documents shall be submitted together with the application:

- a. Manufacturing flow chart;
- b. Cost analysis;
- c. List of Raw Materials including HS Code and Country of Origin, used in the production of the goods to be exported;
- d. Copy of Import Documents, Invoice, and Certificate of Origin for imported raw materials; and
- e. Copy of sales invoice for local raw materials.

5.1.4. The ECD/Export Division shall act on the application within ten (10) working days from the date of receipt of complete documents. The evaluation may be extended for another ten (10) working days in case plant visits and examination of office books of account and records are conducted.

5.1.5. In case of approved application, the ECD/Export Division shall generate and issue a Product Evaluation Report (PER) containing the list of qualified products and the bases for such findings. The exporter shall be furnished a copy of the PER.

5.1.6. In case the application does not qualify with the ROO and OCP of ATIGA, the ECD/Export Division shall send a formal notice to the applicant, stating therein the reason for not qualifying, without prejudice to the exporter filing a new application for PER.

**5.2. Upload of Product Evaluation Reports (PER) into TradeNet.gov.ph**

5.2.1. After the duly authorized personnel from ECD or Export Division, as the case may be, completes the Pre-Evaluation of Export Product, they shall upload the PER and the List of Pre-Evaluated Goods of each newly approved

application to the TradeNet.gov.ph platform. The Exporter shall receive a notification email indicating the successful upload of the PER.

- 5.2.2. The ECD, if it has reason to doubt the truth or accuracy of the representations of the Exporter, or finds inaccuracies in the findings of the reviewing Bureau officer, and in the exercise of its oversight function, may hold in abeyance the qualification to a preferential treatment of any of the products in the PER by indicating "Under Further Review" as the status of the evaluation of the said product. The Exporter shall receive a notification email of the same indicating the reasons for the ECD action.
- 5.2.3. Once the issues noted in Section 5.2.2 have been clarified, the ECD shall lift the "Further Review" status, approve the PER with finality, or deny it entirely.
- 5.2.4. All approved PERs shall be uploaded to the TradeNet platform by the ECD or Export Division for reference by all ports.

Exporters of export products that have been evaluated and for which PERs have been issued and uploaded to the TradeNet.gov.ph can already apply for the issuance of e-CO following the provisions of this Order.

- 5.2.5. The procedure for ECD/Export Division or other authorized Bureau personnel for operating the TradeNet.gov.ph System in processing the e-CO applications shall be provided under the TradeNet Agency User Manual attached herewith as **Annex C**.

### 5.3. **Application and Issuance of Outbound e-CO.**

- 5.3.1. An exporter or its duly authorized representative may apply for an e-CO by accessing his/her TradeNet account and filling up all relevant data fields.
- 5.3.2. For Wholly Obtained or Produced Goods<sup>5</sup> for which no PER is needed, the Exporter shall encode all information for each and every item or goods into the relevant data field.

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<sup>5</sup> Article 27 of ATIGA Rules of Origin

- 5.3.3. For goods which are NOT Wholly Obtained or Produced Goods, the Exporter shall input the information only for the goods indicated in the PER.
- 5.3.4. The Exporter shall upload the following documents as attachments to the application for e-CO:
- a. Approved Export Declaration;
  - b. Bill of Lading/Airway Bill;
  - c. Commercial Invoice;
  - d. Packing List; and
  - e. Any other documentary requirements that may be required by the Bureau.
- 5.3.5. Upon submission of the application into the system, TradeNet.gov.ph shall notify the Exporter via email once his/her application has been received. A unique application tracking number shall be issued by TradeNet.gov.ph for each application.
- 5.3.6. The ECD/Export Division shall be notified by TradeNet.gov.ph once application has been submitted to the system. This application will be assigned to a customs officer who shall validate the details in the application of e-CO and compare it with the uploaded documents attached to the same. The Origin Criterion shall also be validated based from the uploaded PERs and transmit the same to the Assistant Chief of ECD/Export Division for risk assessment review.
- 5.3.7. After completion of the risk assessment review, the Assistant Chief of ECD/Export Division shall recommend either approval or disapproval of the application to the Chief of ECD/Export Division. Upon evaluation, the Chief of ECD/Export Division may either approve or disapprove the same.
- 5.3.8. TradeNet.gov.ph shall notify the Exporter, through a system generated email of the action of ECD/Export Division on the application. If approved, the email shall contain a downloadable and printable file of the e-CO. If disapproved, the email shall inform the Exporter of the reason for disapproval.
- 5.3.9. In cases where the application is disapproved, the Exporter may file another application for e-CO.

5.3.10. In exceptional cases, such as, but not limited to, technical failures, the Exporter may apply for and be issued a Paper ATIGA Form D in accordance with the existing laws, rules and regulations.

**5.4. Printing of e-ATIGA Form D.**

5.4.1. Until such time all AMS start the full electronic sharing of e-ATIGA Form D via the ASW Gateway, and all technical failures have been addressed, the Exporter shall download then print the e-ATIGA Form D, place his or her signature in the appropriate space, and submit the system-generated ATIGA Form D to the Bureau for manual execution of signature and seal.

5.4.2. The Bureau shall no longer accept the system-generated ATIGA Form D once the electronic transmission of e-ATIGA Form D is fully implemented.

**Section 6. Guidelines in the Appreciation and Acceptance of e-ATIGA Form D for imported goods pending full implementation of e-CO.**

6.1. **Creation of Preferential Rate Unit (PRU).** A PRU shall be created under the Formal Entry Division or its equivalent units in all ports with the following functions:

6.1.1. Receive e-COs transmitted by the sending AMS to the Philippines through the ASW Gateway;

6.1.2. Evaluate the authenticity of e-COs and Origin Declarations submitted by importers for availment of preferential tariff rate on products exported by AMS to Philippines; and

6.1.3. Recommend for the acceptance of preferential tariff rate in accordance with the Rules of Origin.

The functions of the PRU under Section 6.2 hereof insofar as verification of the printed e-ATIGA Form D as against its electronic form shall be in an interim basis until such time the e-CO is fully implemented.

**6.2. Receipt and Evaluation of e-COs.**

6.2.1. For purposes of claiming preferential tariff treatment and securing the release of the goods, the Importer with an inbound e-ATIGA Form D shall present to the Entry Processing Unit – Formal Entry Division (EPU-FED) or equivalent unit a copy of the same showing the electronic reference number, printed copy of the SAD, and other



documents required by existing laws, rules and regulations in the processing of goods declaration for consumption.

- 6.2.2. Upon receipt by the assigned customs officer of the goods declaration, he/she shall conduct the document examination and/or physical examination and indicate his/her findings therein. Then, he/she shall forward the goods declaration and the documents thereto to the PRU.
- 6.2.3. The authorized PRU officer shall acknowledge receipt of the goods declaration and its supporting documents, including the e-ATIGA Form D. This act sends out the response, "Status – CO Received" to the Sending AMS through the ASW. Specific instructions on how to receive e-ATIGA Form D through the ASW Gateway is provided in the TradeNet Agency User Manual attached as **Annex C**.
- 6.2.4. The PRU officer shall search for the electronic equivalent of the ATIGA Form D received and stored within TradeNet.gov.ph using the electronic reference number. Once the System-generated ATIGA Form D presented by the Importer is matched with the e-CO in TradeNet.gov.ph, the PRU officer shall verify whether the description or details of the commodities declared in the SAD are the same as those reflected in the e-CO.
- 6.2.5. If found to be the same, the PRU officer shall then proceed to verify based on the findings of the assigned customs officer whether the goods actually imported is the same as the goods described in the e-CO and SAD.
- 6.2.6. The PRU officer shall then review the details of the e-CO and determine if these are compliant with the applicable ATIGA Rules of Origin.
- 6.2.7. Once the goods are verified, the PRU officer shall accept the e-CO and the corresponding preferential rate of duty. This act sends out the response, "Status – CO Utilized: preferential treatment GIVEN" to the Sending AMS through the gateway. The customs officer or his/her equivalent shall then do the final assessment of duties and taxes applying the preferential rate of duty.
- 6.2.8. If upon verification, the PRU officer finds the e-CO to be NOT compliant with the applicable Rule of Origin, he/she shall reject the e-CO through the ASW Gateway in accordance with the instructions in **Annex C**. This act

sends out the response, "Status – CO Utilized: preferential treatment NOT GIVEN" to the Sending AMS through the ASW Gateway. The Customs Officer or its equivalent shall then do the final assessment of duties and taxes applying the MFN rate of duty.

6.2.9. The Importer whose e-CO is rejected by the PRU may contest such findings in writing addressed to the District Collector thru Head, PRU-FED, and request for the release of his/her importation by posting a bond equivalent to the difference of the duties and taxes using the MFN rate of duty and the preferential rate sought for by the e-CO. Procedure on protests and retro-verification of inbound e-COs shall remain to be governed by CMO 16-2011 until modified or superseded.

6.2.10. In exceptional cases, such as, but not limited to, technical failures, the Importer can present the Paper ATIGA Form D to claim preferential treatment.

**Section 7. Submission to the ASEAN Single Window Gateway.** In compliance to the ASEAN Single Window e-ATIGA Form D Process Specification and Message Implementation Guideline adhered to by the Philippines as an AMS, the Bureau – through the ECD – shall send the e-CO to the ASW Gateway in Extensible Markup Language (XML) format. The ASW, in turn, sends the XML file to the Importing AMS. The Importing AMS will, in turn, notify the Bureau of the utilization status of the e-CO.

**Section 8. Pilot Testing.** Pilot Testing on the issuance, acceptance, processing, and utilization of e-ATIGA Form D using TradeNet.gov.ph shall be conducted in ports and sub-ports after compliance with technical and functional requirements as provided for in this Order.

8.1. A staged approach to pilot testing of the e-ATIGA Form D through TradeNet.gov.ph shall be implemented. These stages are:

**Stage 1: Live Testing in** Port of Manila (POM), Manila International Container Port (MICP) and Ninoy Aquino International Airport (NAIA).

- a. Stage 1A – Five (5) volunteer exporters and importers.
- b. Stage 1B – Plus twenty (20) volunteer exporters and importers.
- c. Stage 1C – Plus twenty-five (25) volunteer exporters and importers, making a total of fifty (50) exporters and importers.

**Stage 2: Plus (x) Additional Live Testing in Port of Batangas, Clark, Subic, Cebu, Cagayan de Oro and Davao.**

- a. Stage 2A – Five (5) volunteer exporters and importers in five (5) ports.
- b. Stage 2B – Plus twenty (20) volunteer exporters and importers.
- c. Stage 2C – Plus twenty-five (25) volunteer exporters and importers, making a total of one hundred (100) exporters and importers participating in eight (8) ports.

**Stage 3: Remaining Ports and Sub-ports to join live testing with at least five (5) Exporters and Importers per port**

Live testing shall be reviewed per stage. System issues encountered during the pilot testing shall be corrected and re-tested before proceeding to the next stage or level.

Depending on the readiness of these ports and sub-ports, this process can be accelerated or slowed as deemed appropriate.

- 8.2. During the live testing in pilot areas, the Bureau shall start processing and sending outbound e-ATIGA Form D to exchange-ready AMS and rely on inbound e-CO received via the ASW for imported goods.
- 8.3. For the duration of the live testing, the Exporter shall be required to apply for the issuance of CO both electronically through TradeNet.gov.ph and manually using the Paper ATIGA Form D. This is a precautionary measure in case the outbound e-ATIGA Form D fails to transmit through the ASW Gateway to the receiving AMS.
- 8.4. In case the outbound e-ATIGA Form D fails to transmit, the Importer in the receiving AMS shall present the Paper ATIGA Form D issued by the Bureau, in accordance with the relevant rules of the receiving AMS.
- 8.5. The Bureau shall likewise rely on the Paper ATIGA Form D, should the e-CO fail to transmit, for the acceptance of the preferential treatment on imported goods.
- 8.6. The Deputy Commissioner, MISTG is hereby authorized to issue a Memorandum to the District/Port Collector on the commencement of the live testing in their respective ports.

**Section 9. Full Implementation.** Once the Deputy Commissioner, MISTG declares the start of full implementation of the ASEAN e-CO, no outbound and inbound Paper ATIGA Form D shall be processed or accepted, except for the following exceptions listed below. All manually processed ATIGA Form D, shall be re-processed in TRADENET once issues are resolve:

- a. System downtime exceeding 2 hours.
- b. Loss of network connectivity exceeding 2 hours.
- c. Other service disruptions duly endorsed for manual processing and approved by the Deputy Commissioner, MISTG.

**Section 10. Miscellaneous Provisions.**

- 10.1. All export products that have been evaluated and with corresponding PERs issued as of January 1, 2017 shall be uploaded to the TradeNet.gov.ph platform. For this purpose, all concerned Export Divisions are required to submit to the ECD not later than March 31, 2019 the soft copy of all issued PERs as of January 1, 2019.
- 10.2. Exporters with PERs issued prior to January 1, 2017 must file a new application for PER.
- 10.3. PERs shall have a validity period of five (5) years. Notwithstanding its validity, the exporter must apply for a new PER for the same product in cases where the tariff rate of an export product is affected by the issuance of a new ASEAN Harmonized Tariff Nomenclature (AHTN).
- 10.4. When a Paper ATIGA Form D is issued, the Deputy Commissioner, AOCG shall provide a list of the names, addresses, specimen signatures of authorized Bureau officials, including the specimen of official seals of issuing ports. The list, in hard copy and soft copy format, shall be forwarded to the ASEAN Secretariat for dissemination to other Member States. Any change or amendment in the said list shall be promptly provided in the same manner.
- 10.5. Prior to full implementation of electronic exchange of CO through TradeNet, the involved government agencies shall identify the respective obligations and responsibilities to ensure smooth operation of e-CO, provide feedback and properly address the concerns of end users.


**Section 11. Reportorial Requirement.** The Export Divisions of POM, MICP and NAIA shall submit to the Export Coordination Division a monthly report of all applications for PERs and the status thereof.

**Section 12. Liability and Accountability of Customs Personnel.** Any Customs personnel found who, without justifiable reasons, delays the processing and uploading of the PER and the issuance of e-CO under this Order shall be held liable under existing laws, rules, regulations

**Section 13. Liability of Importer or Exporter for presenting False or Spurious Printout of e-CO.** Any importer or exporter who presents any false or spurious printout of e-CO shall be subject to administrative or criminal liability pursuant to existing laws, rules and regulations.

**Section 14. Repealing Clause.** All Customs Memorandum Orders, rules and regulations or part thereof inconsistent with this Order are hereby considered repealed, superseded and modified accordingly.

**Section 15. Effectivity.** This Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

  
**REY LEONARDO B. GUERRERO**  
Commissioner, BOC  
MAR 18 2018