

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

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

I. OBJECTIVES

1. 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.
2. To establish the parameters and procedure in the accreditation of producers/manufacturers as Certified Exporters.
3. To set the mechanics for invoice declaration.

II. DEFINITION OF TERMS

1. **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;
2. **Authorization** is a privilege granted by the Bureau of Customs (BOC) to Certified Exporters.
3. **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;
4. **Certified Exporter** means a producer/manufacturer duly authorized by the BOC to make Invoice Declaration of a good exported;
5. **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;
6. **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;
7. **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);
8. **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;

9. **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;
10. **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);
11. **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)
12. **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;
13. **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;
14. **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);
15. **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;
16. **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
17. **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

1. Only exporters in good standing with the Bureau of Customs shall qualify for accreditation in accordance with this Order.
2. 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.
3. 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;
4. 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;
5. 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.

IV. OPERATIONAL PROVISION

A. APPLICATION FOR "CERTIFIED EXPORTERS"

1. 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:
 - a. Latest Income tax returns
 - b. URN as exporters;
 - c. Business permit/s;
 - d. SEC/DTI registration, where applicable;
 - e. 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
 - f. An illustration of the manufacturing process (for product specific rule) or the accounting process (for general rule) per good to be exported
 - g. List of products applied for authorization to make Invoice Declaration
2. 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
3. The head of SCIMS shall forward the application to the ECD who shall evaluate the same based on the following criteria:
 - a. Exporter is a legitimate manufacturer/producer, who must have been transacting with the Bureau of Customs for more than one (1);
 - b. Exporter must have been exporting products with ASEAN member states for at least one (1) year
 - c. 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;
 - d. 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.