



Cebu City, 4 June 2009

GENERAL CIRCULAR

TO : ALL EXPORTERS AND THEIR REPRESENTATIVES

FROM : PHILEXPORT – OSEDC

SUBJECT : CONSOLIDATED PROCEDURES IN THE ISSUANCE OF CERTIFICATES OF ORIGIN (CO)

It has been observed lately that a good number of Certificates of Origin (CO) covering exports from Cebu have referred back for retroactive verification by the Customs officials of destination countries, most particularly from EU states, Japan and China.

In order to avoid additional costs and delays in your export shipments, the Philexport Cebu OSEDC hereby enjoins all exporters, processors, brokers and forwarders to observe strictly the "rules of origin" when processing their export documents via our ONE STOP EXPORT DOCUMENTATION CENTER or OSEDC.

Let me remind you that the Bureau of Customs ("BOC") issued Customs Memorandum Order ("CMO") No. 27-2004 dated 8 October 2004, which consolidates and simplifies the procedures governing the issuance of Certificates of Origin ("CO"), for both exports with preferential tariff treatment and exports without preferential tariff treatment. Under existing regulations, preferential tariff treatment may be availed of under the Generalized System of Preferences ("GSP"), Association of Southeast Asian Nations ("ASEAN") – Common Effective Preferential Tariff ("CEPT"), and ASEAN – China Free Trade Area ("ACFTA"), which are schemes whereby reduced or total elimination of tariffs are granted to certain eligible products exported by the Philippines.

The CO is issued upon determination and verification by the proper office of the BOC that the products for export originate from the Philippines in accordance with the respective origin requirements of the GSP, ASEAN-CEPT, and ACFTA schemes. In cases where the exporter does not qualify under any of said schemes, he may also request for the issuance of a CO, upon compliance with the prescribed requirements.

To prevent the use of spurious COs for exports under the ASEAN-CEPT and ACFTA schemes, CMO No. 27-2004 also provides for retroactive verification of exports under said schemes. The verification may be conducted at random or when a reasonable doubt exists as to the authenticity of the CO or the accuracy of the information indicated therein regarding the true origin of the products, following the procedures prescribed under CMO No. 27-2004.

A copy of said CMO No. 27-2004 is available at our website [www.philexportcebu.org](http://www.philexportcebu.org) and displayed as well in our bulletin board.

For strict compliance.

F. T. ESCALONA  
Executive Director