



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



Date 11 8 SEP 2020

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 24-2020

SUBJECT: GUIDELINES IN THE IMPLEMENTATION OF THE ASEAN WIDE SELF-CERTIFICATION SCHEME

Section 1. Objectives.

- 1.1. To implement the ASEAN-Wide Self Certification Scheme (AWSC) under the *First Protocol to Amend the ASEAN Trade in Goods Agreement* ("First Protocol"), which provides for a simplified and streamlined procedure to claim and avail *ASEAN Trade in Goods Agreement* (ATIGA) preferential tariff rates for intra-ASEAN exports;¹
- 1.2. To set the operational procedure for Origin Declarations;
- 1.3. To establish the criteria and operational procedure in the authorization of Certified Exporters;
- 1.4. To establish the export procedures for Certified Exporters; and
- 1.5. To provide guidelines for customs officers of the Preferential Rate Unit (PRU) or its equivalent unit in the port granting ATIGA preferential tariff rates for goods coming from ASEAN Member States (AMS) using Origin Declarations.

Section 2. Scope. This Order covers originating goods of Certified Exporters exported to and imported from AMS.

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Administrative Officer V

¹ cf. CAO No. 8-2020, Section 3.13, Section 4.5.4.

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

- 3.1. ATIGA** — shall refer to the *ASEAN Trade in Goods Agreement*, which entered into force on 1 January 2010, as amended by the First Protocol;
- 3.2. Authorization** — shall refer to a privilege granted by the Bureau of Customs (BOC) to become a Certified Exporter;
- 3.3. Back-to-back Proof of Origin** — shall refer to a Proof of Origin issued by an intermediate exporting Member State based on the Proof of Origin issued by the first exporting Member State;
- 3.4. Bureau** — shall refer to the Bureau of Customs;
- 3.5. Certificate of Origin (CO)** — shall refer to the declaration of the exporter, certified by the Bureau or any other authorized government agency, that his or her export complies with the origin requirements specified under bilateral, regional or multilateral trading arrangements to which the Philippines is a party.²
- 3.6. Certified Exporter** — shall refer to an exporter duly authorized by an AMS to make out an Origin Declaration on the origin of an originating good exported;
- 3.7. Export Coordination Division (ECD)** — shall refer to the office under the BOC's Port Operations Service (POS), Assessment and Operations Coordinating Group (AOCG) 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;
- 3.8. Export Division (ED)** — shall refer to the office or unit within any of the Collection Districts of the BOC that is responsible for the processing and approval of export declarations and other export-related matters;

² CAO No. 8-2020, Section 3.5.

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- 3.9. Exporter** — shall refer to a natural or juridical person located in the territory of an AMS where a good is exported from by such a person;
- 3.10. Free Trade Agreement Oversight Committee (FOC)** — shall refer to the Committee tasked under Customs Memorandum Order 16-2011 to, among others, formulate plans and policies on how the operation of the FTA Preferential Tariff Scheme may be made more effective;
- 3.11. Importer** — shall refer to a natural or juridical person located in the territory of an AMS where a good is imported into by such a person;
- 3.12. Origin Declaration** — shall refer to a declaration on the origin of originating goods exported made out by a Certified Exporter in accordance with Rule 12 B of Annex 8 (Operational Certification Procedures) of the ATIGA;
- 3.13. Originating goods or originating materials** — shall refer to goods or materials that qualify as originating in accordance with the provisions of the ATIGA;
- 3.14. Preferential Rate Unit (PRU)** — shall refer to the Preferential Rate Unit or its equivalent units in all ports that shall evaluate the authenticity and validity of the Origin Declaration submitted by importers and grant ATIGA preferential tariff rates accordingly;
- 3.15. Proof of Origin** — shall refer to the any commercial document other than a CO, sufficient to ascertain the origin of goods such as under Self-Certification Scheme. It is a confirmation of the declaration made by the exporter that the goods exported meets the rules of origin provisions set out in Chapter 3 (Rules of Origin) of the ATIGA;³ and
- 3.16. Rules of Origin (ROO)** — shall refer to Chapter 3 (Rules of Origin) of the ATIGA, which provides for the rules in determining the originating status of goods and the procedures to claim preferential tariff treatment of goods originating from AMS, including Annex 8 (Operational Certification Procedure), ATIGA.

³ cf. CAO No. 8-2020, Section 3.10.

Section 4. General Provisions.

- 4.1. The AOCG, through the ECD, shall carry-out proper examination of the application for Certified Exporter status as provided under Section 5.1 of this Order. They shall also have the right to request for additional supporting documentary evidence, as necessary.
- 4.2. The AOCG, through the ECD, shall maintain a Philippine AWSC database and monitor all Philippine Certified Exporters relative to their compliance with laws, rules and regulations pertinent to exportation and Rules of Origin.
- 4.3. The ECD, through the Export Divisions (ED) or its equivalent unit, shall monitor the proper use of the authorization, including verification of the correctness or authenticity of Origin Declarations made out by Philippine Certified Exporters. Furthermore, the ECD or its equivalent unit, shall act on retrospective verification requests by the customs authorities of the importing AMS on Origin Declarations made out by Philippine Certified Exporters, in conformity with Rule 18 (Retroactive Check) of Annex 8 (Operational Certification Procedures) of ATIGA.
- 4.4. The PRU shall evaluate the authenticity and validity of the Origin Declaration submitted by importers and grant ATIGA preferential tariff rates accordingly.
- 4.5. The PRU, through the ECD, may request for verification when it has reasonable doubt as to the authenticity of the Origin Declaration made out by Certified Exporters of other AMS or as to the accuracy of the information regarding the origin of the goods or of certain parts thereof.
- 4.6. The PRU or its equivalent units in all ports shall be provided access to view all Certified Exporters registered in the ASEAN AWSC database.
- 4.7. The AOCG shall coordinate with the Management Information and Systems Technology Group on the information and communication technology requirement with regard to the implementation of this Order.

Section 5. Operational Provisions.

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OF THE ORIGINAL
Margaret G. Macalaysay
MARGARET G. MACALAYSAY
Administrative Officer V

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

5.1. Application Procedures for Certified Exporter Status.

5.1.1. An exporter which intends to be authorized as a Certified Exporter shall submit the following documentary requirements to the Bureau:

- a. Duly accomplished application form;
- b. Unique Reference Number as Philippine Economic Zone Authority (PEZA) locators and Client Profile Registration System for non-PEZA locators or other Free Zone locators;
- c. List of official/s and their positions in the company authorized to sign the Origin Declaration with their respective specimen signatures (not to exceed ten (10) persons);
- d. Evaluation report for goods applied for authorization to make out an Origin Declaration; and
- e. In the case of a trader, a "manufacturer's declaration" (in the form of Attachment A) indicating the origin of the product for which it will make out Origin Declarations and readiness of the manufacturer to cooperate in retroactive check and verification visit should the need arise.

5.1.2. The application shall be submitted both in hard copy and in electronic Portable Document Format (PDF) to the Deputy Commissioner, AOCG through the Bureau's Customer Care Center (CCC).

5.1.3. The hard copies of the application and supporting documents must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- a. SUBJECT: APPLICATION AS CERTIFIED EXPORTER
- b. FOR: DEPUTY COMMISSIONER, AOCG
ATTN: EXPORT COORDINATION DIVISION
- c. Date (ex. SEPTEMBER 18, 2020);
- d. Name of Exporter (ex. INTERNATIONAL LOCAL TRADING INC);
- e. Exporter's Email address (ex. ilti@gmail.com);
- f. Authorized Representative (ex. JOSE DE LA CRUZ);

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Administrative Officer V

- g.** Authorized Representative's email address (ex. jd1c@gmail.com);
- h.** List of Documents submitted separated by Comma (ex. APPLICATION FORM, LIST OF OFFICIALS, EVALUATION REPORT, MANUFACTURER'S DECLARATION (if the applicant is a trader), ETC.; and
- i.** TICKET NO. if scanned copy is submitted online

5.1.4. In case of electronic copies, the same may be submitted online or through Flash Drive (USB). Only PDF file type shall be accepted and each document should be submitted as a separate file. The resolution of the electronic documents shall be at least 600dpi. The file name format shall be as follows:

- a.** AOCG.CE.APPLICATION FORM
- b.** AOCG.CE.LIST OF OFFICIALS
- c.** AOCG.CE.EVALUATION REPORT
- d.** AOCG.CE.MANUFACTURER'S DECLARATION (if the applicant is a trader)

The same template shall be applied in case there are other documents to be submitted.

5.1.5. The ECD shall evaluate the same based on the following criteria:

- a.** Exporter is a legitimate exporter, who must have been transacting with the Bureau for at least one (1) year prior to the date of application;
- b.** Exporter must have been exporting products to at least one (1) AMS for at least one (1) year;
- c.** Exporter must have a good compliance measured by risk management of Bureau;
- d.** Exporter must have a sound bookkeeping and record keeping system;
- e.** Exporter must have responsible officer/s or person/s authorized to sign the Origin Declaration, who must have sufficient knowledge, competence in ROO application, including future changes in ATIGA ROO;
- f.** Exporter must be willing to be subjected to regular monitoring and inspection to determine the

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MARGARET G. MANALAYSAY
Administrative Officer V

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South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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- correctness of its declaration with respect to the goods exported; and
- g.** Exporter must be willing to cooperate in retroactive check and verification visits.

5.1.6. After evaluation, if the application is found to be meritorious, the ECD shall recommend to the Deputy Commissioner, AOCG the granting of Certified Exporter status, and prepare the written Authorization with the corresponding authorization number including the date of the authorization, within fifteen (15) working days from the date of receipt of application. Otherwise, it shall recommend disapproval of the application stating the reason/s for the denial.

5.1.7. As endorsed by the ECD, either the written Authorization or letter of disapproval shall be duly signed by the Deputy Commissioner, AOCG.

5.1.8. Immediately after the grant of Certified Exporter status, the ECD shall promptly include the following details in the ASEAN AWSC Database:

- a.** Legal name and address of the Certified Exporter;
- b.** Certified Exporter authorization number;
- c.** Issuance date, and expiry date if applicable, of the Certified Exporter authorization number;
- d.** List of products subject of the authorization, including product description under the Harmonized System (HS) in six digit or ASEAN Harmonized Tariff Nomenclature (AHTN) Code/s; and
- e.** List of authorized signatories and their respective specimen signatures.

5.1.9. Any change in subparagraphs (a) to (e) of paragraph 5.1.5 above shall be promptly included in the ASEAN AWSC database by the ECD in the same manner. Withdrawal or suspension of the authorizations shall also be included in the same manner by the ECD.

5.1.10. The ECD shall include all Philippine Certified Exporters to the Philippine AWSC database for at least three (3) years from the date of granting the Certified Exporter status.

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Administrative Officer V

5.2. Obligations of Certified Exporters.

5.2.1. The following are the obligations of a Certified Exporter:

- a. Keep its supporting records in relation to all Origin Declarations made out for not less than three (3) years from the date of making out of the Origin Declaration, for the purpose of the verification process pursuant to the ATIGA;
- b. Allow the Bureau 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 Origin Declaration was made out, during at least three (3) years from the date of making out the Origin Declaration;
- c. Make out the Origin Declaration only for goods for which the Certified Exporter has been authorized to make out an Origin Declaration and for which the Certified Exporter has all the appropriate documents proving the originating status of the goods concerned at the time of making out the Origin Declaration;
- d. For the duration of the authorization, ensure that the person(s) responsible for making out the Origin Declarations know and understand ROO application, including any future amendments to the ATIGA ROO;
- e. Assume full responsibility for all Origin Declarations made out on behalf of the company, including any misuse;
- f. Promptly inform the ECD of any changes related to the information submitted under Section 5.1.5;
- g. Submit a quarterly summary report of all Origin Declarations made out during the same period using the prescribed form and submit said report to the ECD, within seven (7) days after the end of each quarter; and

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h. Cooperate in retroactive checks and verification visits.

5.3. Procedures for Making Out Origin Declarations.

5.3.1. The Certified Exporter shall, in case where export of goods satisfies the Chapter 3 of the ATIGA, make out an Origin Declaration on the commercial invoice.

However, if the Origin Declaration cannot be made out on the commercial invoice at the time of exportation, it may be made out on any of the following commercial documents: billing statement, delivery order or packing list, and will be accepted at the time of importation and clearance if submitted together with the commercial invoice.

In cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, the Certified Exporter may make out the Origin Declaration on the billing statement, delivery order or packing list, subject to the same condition provided in the preceding paragraph.

5.3.2. The Origin Declaration shall contain the following information:

Data Requirements	Required Information
1. Certified Exporter details	Certified Exporter Authorization Number
2. Description of Goods	a) Name of the Product; b) HS in six digit or AHTN Code; c) Origin conferring criterion; d) Country of Origin; e) Free on Board (FOB) price when the regional value content origin criterion is used; f) Quantity of goods; g) Trademark, if applicable; and

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Administrative Officer V

Data Requirements	Required Information
	h) For the case of Back-to-back Origin Declaration, original Proof of Origin reference number, date of issuance, Country of Origin of the first exporting country, and, if applicable, Certified Exporter Authorization Code of the first exporting country
3. Certification by an authorized signatory	a) Certification by an authorized signatory of the Certified Exporter that the goods specified in the Origin Declaration meet all the relevant requirements of Rules of Origin based on the evidence provided. b) Authorized signature over printed/stamped name of the signatory.

5.3.3. The Origin Declaration should describe the goods in sufficient details to enable them to be identified for origin determination purposes.

5.3.4. The Origin Declaration must be signed by hand.

5.3.5. The date indicated in the document where the Origin Declaration was made out shall be considered as the issuance date of the Origin Declaration.

5.3.6. If in case the space provided for in the Origin 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.

5.3.7. In cases where the Certified Exporter opts not to use an Origin Declaration, the Certified Exporter may still claim the ATIGA preferential tariff rate by applying for a Certificate of Origin (Form D).

5.4. Procedures for Making Out Back-to-back Origin Declarations.

5.4.1. A Certified Exporter may make out a Back-to-back Origin Declaration provided that:

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 Administrative Officer V

- a. The said Certified Exporter has a valid original Proof of Origin from the first exporting Member State. In the case where no original Proof of Origin is available, its certified true copy shall be used;
- b. The back-to-back Origin Declaration made out should contain some of the same information as the original Proof of Origin. The FOB price of the intermediate Member State should also be reflected in the back-to-back Origin Declaration;
- c. For partial export shipments, the partial export value shall be shown instead of the full value of the original Proof of Origin. The Certified Exporter making out a back-to-back Origin Declaration shall ensure that the total quantity re-exported under the partial shipment does not exceed the total quantity of the original Proof of Origin;
- d. Information on the back-to-back Origin Declaration includes the date of issuance and reference number of the original Proof of Origin; and
- e. The Certified Exporter making out the back-to-back Origin Declaration should be a Certified Exporter authorized to make out Origin Declarations for the exact same goods from the exact same manufacturer.

5.5. Monitoring and Verification.

- 5.5.1. The ECD shall monitor the proper use of the authorization, including verification of the correctness of the Origin Declarations made out by Philippine Certified Exporters. Decisions on the frequency and depth of such action should be risk-based.
- 5.5.2. Furthermore, the ECD will act on retrospective verification requests by the customs authorities of the importing AMS on Origin Declarations made out by Philippine Certified Exporters or PRU on Origin Declarations made out by Certified Exporters of AMS.

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 Administrative Officer V

5.6. Import Procedures in Granting ATIGA Preferential Tariff Rate using an Origin Declaration.

- 5.6.1.** For shipments availing of the preferential tariff rate under ATIGA, the existing customs import procedures in Customs Memorandum Order (CMO) 16-2011 shall still apply, except that an Origin Declaration may be used in lieu of a Certificate of Origin (Form D). The Origin Declaration must accompany the import documents which must all be presented prior to the release of goods unless otherwise allowed under CMO 16-2011.
- 5.6.2.** Any Origin Declaration made out by an exporter or signatory or for a product not included in the ASEAN AWSC database shall not be accepted by the Bureau.
- 5.6.3.** If the importer is not in possession of a Proof of Origin, such as an Origin Declaration, at the time of importation, the importer may lodge a provisional goods declaration and request for release of the goods under tentative assessment. He shall submit the Proof or Origin within forty-five (45) days from lodgement which may be extended for another forty-five (45) days for valid reasons.⁴
- 5.6.4.** For origin certification purposes, the Origin Declaration shall be valid for a period of twelve (12) months from the date it is made out and must be submitted to the Bureau within that period.

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Administrative Officer V

Where the Proof of Origin is submitted to the Bureau after the expiration of the time limit for its submission, such Origin Declaration is still to be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter. In other cases of belated presentation, the Bureau may accept such Origin Declaration provided that the goods have been imported before the expiration of the time limit.

⁴ cf. CMTA, Title IV, Chapter 1, Section 403.

- 5.6.5.** Typographical error in the Origin Declaration shall not invalidate the same if it is duly established that the document does in fact correspond to the imported goods.
- 5.6.6.** For importation by installments, only one (1) Origin Declaration is required, which must be submitted upon the importation of the first installment.
- 5.6.7.** In cases where the exporting Member State and the Philippines have different tariff classifications for a good subject to preferential tariffs, the goods shall be released at the Most Favored Nation (MFN) rates or at the higher preferential rate, subject to the compliance of the applicable ROO, and no penalty or other charges shall be imposed in accordance with relevant laws and regulations of the importing Member State. Once the classification differences have been resolved, the correct rate shall be applied and any overpaid duty shall be refunded, if applicable, in accordance with relevant laws and regulations, as soon as the issues have been resolved.
- 5.6.8.** For multiple items declared under the same Origin Declaration, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff rate and customs clearance of the remaining items listed in the Origin Declaration. Rules on the release under tentative assessment of goods may be applied to the items in question.
- 5.6.9.** When there is reasonable doubt as to the authenticity of the Origin Declaration or as to the accuracy of the information regarding the true origin of the products or certain parts thereof, a check with the competent authority of the exporting Member State shall be undertaken in accordance with Section 4.4 of Customs Memorandum Order No. 16-2011. The check may be in the form of a verification request or, as necessary, a request for a verification visit.
- 5.6.10.** In cases when an Origin Declaration is rejected by the PRU, the subject Origin Declaration shall be returned to the competent authority of the exporting Member State within a reasonable period not exceeding sixty (60) days

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Administrative Officer V

together with the grounds for the denial of tariff preference.

- a. The PRU-Formal Entry Division (FED) officer assigned shall prepare an official notification on a customs letterhead addressed to the FOC under CMO 16-2011, specifying the grounds for the denial of tariff preference.
- b. The written request shall be signed by the PRU-FED officer duly noted by the Deputy Collector for Assessment and shall be accompanied by a copy of the Origin Declaration.
- c. The Deputy Collector for Assessment shall cause the transmittal of the notification to the FOC which in turn shall make the official notification to the competent authority of the exporting Member State.
- d. The Bureau may accept and consider the clarifications made by the competent authority of the exporting Member State and assess again whether or not the Origin Declaration can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the Bureau.

5.7. Obligations of Importers Availing of ATIGA Preferential Tariff Rate using an Origin Declaration.

5.7.1. An importer or his representative, who has requested or has been granted preferential tariff rate, must, upon request of the Bureau personnel, submit documents to provide appropriate evidence of compliance which may be given by any means, including contractual transport documents such as bill of lading, packing list or any other evidence related to the goods themselves.

5.7.2. An importer or his representative, who has been granted preferential tariff rate, must keep the copy of Origin Declaration and other relevant documents for at least three (3) years after the date on which preferential tariff rate was granted.

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Administrative Officer V

5.7.3. An importer or his representative, who becomes aware of or have reason to believe that the Origin Declaration contains incorrect information, shall immediately notify the Office of the Deputy Commissioner, AOCG of any change affecting the originating status of the goods covered by an Origin Declaration.

Section 6. Ground for Suspension or Revocation of the Authorization as Certified Exporters. The ECD shall suspend or revoke the authorization at any time if the Certified Exporter violates any provision of this Order.

Section 7. Penalties.

7.1. Any violation of the provisions of this Order by the Philippine Certified Exporter shall constitute an offense and shall be penalized, as follows:

7.1.1. for the first offense, suspension of the authorization for a period of not less than three (3) months;

7.1.2. for the second offense, suspension of the authorization for a period of not less than six (6) months; and

7.1.3. for the third offense, revocation of the authorization.

7.2. The above penalties shall be without prejudice to the imposition of other penalties under the Customs Modernization and Tariff Act and other applicable laws, rules, and regulations.

Section 8. Repealing Clause. The following are hereby repealed or modified accordingly:

8.1. Customs Memorandum Order No. 18 – 2015 (*Guidelines in the Implementation of the Second Pilot Project for the ASEAN Self-Certification System and of "Certified Exporters"*); and

8.2. All other rules and regulations or parts thereof inconsistent with this Order.

Section 9. Effectivity. This Order shall take effect on 20 September 2020.

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MARGARET G. MANALAYSAY
Administrative Officer V

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REY LEONARDO B. GUERRERO
Commissioner
SEP 18 2020

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

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