

[BOC MEMORANDUM ORDER NO. 06-2003, April 02, 2003]

**CERTIFICATE OF ORIGIN (CO) FOR PRODUCTS COVERED BY
SAFEGUARD DUTY OR ANTI-DUMPING DUTY REGARDLESS OF
PORT OF EXPORTATION**

I. Objectives

1. To strictly enforce the implementation of the safeguard duty or anti-dumping duty imposed on covered imported articles.
2. To secure the revenue of the government.

II. General Provisions

1. The term "Country of Origin" in this order shall mean the country where the imported article or allegedly dumped product either was wholly obtained or where the last substantial transformation took place.

The country of origin and the country of export may be the same, but not in all instances. In the case of transshipment where a product is shipped from a third country that is not the country where the product was manufactured or processed, the country of origin will be different from the country of export.

2. All importers of articles subject to safeguard/anti-duty regardless of port of Exportation are required to secure a Certificate of Origin (CO) issued by the authorized agency/office in the source country of manufacture as provided for in II.1 abovementioned, as authenticated by the Philippine Commercial Attaché thereat, if available.
3. The Certificate of Origin (CO) shall be a mandatory documentary requirement to be filed with the IERD for the release of shipments from the Bureau of Customs.

III. Operational Provision

1. The Chief, Formal Entry Division or his/her authorized representative or counterpart in equivalent units shall if necessary, check and verify the authenticity of the Certificate of Origin, which may include a request for the Deputy Commissioner, Assessment and operations Coordinating Group for retroactive check or verification by issuing authority in the country of manufacture/exportation in which case the shipment shall be released under tentative liquidation; provided that, prior to the tentative release of the shipment, the importer posts a cash bond in the amount equivalent to the prescribed safeguard/anti-dumping duties.