

**[ BOC CUSTOMS MEMORANDUM CIRCULAR NO.  
158-99, April 20, 1999 ]**

**REVISED RULES AND REGULATIONS IMPLEMENTING P. D. NO.  
930, FURTHER SIMPLIFYING EXPORT PROCEDURES AND  
DOCUMENTATION**

Attached is the letter\* dated February 26, 1999 of Director Emmarita Z. Mijares, Deputy Executive Director, Export Development Council endorsing a copy of the REVISED RULES AND REGULATIONS IMPLEMENTING P.D. 930, FURTHER SIMPLIFYING EXPORT PROCEDURES AND DOCUMENTATION, together with the revised list of prohibited, regulated and optional products for export that needs clearance from the agency.

It is informed in the said letter that the Implementing Rules and Regulations (IRR) mentioned above was approved by the NEDA Board last October 7, 1998, published in Malaya and Bulletin last February 15, 1999 and will be effective on May 17, 1999.

For your information and guidance.

Adopted: 20 Apr. 1999

(SGD.) JULITA S. MANNAN  
*Officer-in-Charge*

Attachment:

**Revised Rules And Regulations Implementing Presidential Decree No. 930,  
Further Simplifying Export Procedures And Documentation**

Pursuant to Section 2 of Presidential Decree No. 930, the following rules and regulations are hereby promulgated for the compliance, guidance and information of all concerned:

**RULE I. DEFINITION OF TERMS**

*Section 1.* For purposes of these rules and regulations, the following terms shall have the meaning given for each term:

- A. *Authority to Load* shall refer to the approval or permission granted by the BOC or its deputized agencies for the loading of export goods on board the carrier specified in the covering Export Declaration.
- B. *Certificate of Shipment* shall refer to the document which the BOC or its deputized agencies issues upon request of the exporter, or his duly authorized

representative, certifying to the nature of shipment of his export goods which could either be full shipment effected, shut-off or non-shipment.

C. *Certificate of Origin* shall refer to the declaration of the exporter, certified by the BOC, that his export complies with the origin requirement specified under bilateral, regional or multilateral trading arrangements to which the Philippines is a party. The types of Certificate of Origin are:

1. General Certificate of Origin (white form).
2. Generalized System of Preference (GSP) Certificate of Origin (Form A).
3. ASEAN Preferential Trade Agreement (ASEAN PTA) Certificate of Origin (Form C).
4. ASEAN Common Effective Preferential Tariff (CEPT) Scheme.
5. International Coffee Organization (ICO) Certificate of Origin.

D. *Export Clearance* shall refer to all pre-exportation requirements (of whatever name by any government agency other than those of the BOC to authorize loading.

E. *Periodic Export Clearance* shall refer to the export clearance that is valid for a specific period not exceeding one year and issued by the concerned government agency for products regularly exported by an exporter.

F. *Optional Export Clearance* shall refer to the export clearance issued for export products upon the request of the exporter.

G. *Prohibited Export Products* shall refer to products which are not allowed for exportation under existing policies of the government agencies concerned except for scientific or testing purposes which however need export clearances from government agencies concerned prior to exportation.

H.

I. shall refer to products the exportation of which is not prohibited but which likewise need export clearances from government agencies concerned prior to exportation.

J. *Containerized Cargoes* shall refer to cargoes contained on container vans or other sealable transport units.

K. *Conventional Cargoes* shall refer to cargoes that are handled in pieces, packages, crates, bags and the like.

L. *Established Standards* shall refer to the standards set by the Bureau of Product Standards and/or other agencies.

M. *Export Declaration (or ED)* shall refer to the document required for every export shipment, whereby the exporter or his duly authorized representative declares and certifies the full particulars of a shipment.

N. *Government Agency* shall refer to any bureau, office, agency or instrumentality or any other instrument of the National Government.

O. *OSEDC* shall refer to the One-Stop Export Documentation Center.

## **RULE II. EXPORT CLEARANCES**

*Section 1. Per Shipment Export Clearances* — issued by specified government agencies shall be required for prohibited products and regulated products (listed in Annex A).

*Section 2. Periodic Export Clearances* — Specified government agencies may grant periodic export clearances to exporters, the validity period of which is to be determined by said agencies, provided such period shall not exceed one year. Each of the offices/agencies concerned shall formulate, prescribe and promulgate guidelines governing the issuance of such periodic clearances. The guidelines shall include, among others, the basis for determining the validity periods of clearances to be issued, and criteria for determining and identifying regular exporters entitled to such periodic export clearances.

*Section 3. Optional Export Clearances* — may be issued upon request of the exporter for products (enumerated in Annex B).

*Section 4. Additional Products* — No new products shall be added to Annex A, without the prior approval of the Inter-Agency Committee (IAC) on E.O. 1016. For this purpose, The Department of Trade and Industry shall conduct a review, at least once a year in consultation with appropriate government agencies, of the list in said Annex A for the possible additions and deletions and shall submit its recommendations thereon to said committee.

## **RULE III. PROCEDURES FOR SECURING EXPORT CLEARANCES**

*Section 1. Per Shipment Export Clearances* — The exporter shall submit one set of the Export Clearance form, together with the other required documents to the concerned government agency.

Upon receipt of the accomplished Export Clearance form, the agency concerned shall undertake the following.

- a. Check if the papers are in order;
- b. Assign an inspector/analyst to inspect the product and obtain samples for analysis, if necessary;
- c. Collect fees, if any is due;
- d. Issue clearance in two (2) copies to the exporter.

The exporter shall then proceed to the BOC to obtain the Authority to Load in accordance with the procedures provided in Rule VIII hereof

*Section 2. Periodic Clearance* — Exporters who wish to secure the periodic export clearance shall apply in writing with the government agency concerned which shall evaluate the applications in accordance with Section 2, Rule II, of these Rules and Regulations.

*Section 3. Optional Clearances* — No new export clearances shall be imposed without the prior approval of the IAC on E.O. 1016.

## **RULE IV. STANDARDIZATION AND INSPECTION RESPONSIBILITIES OF GOVERNMENT COMMODITY OFFICES**

This shall be governed by Section 4 of P.D. 930 as amended by E.O. 1016.

## **RULE V. INSPECTION FEES**

No new and additional fees/charges shall be imposed by the government agencies concerned with inspection of export products except as provided for in Section 7 of PD 930

## **RULE VI. THE EXPORT DECLARATION (ED)**

*Section 1. Submission of Export Declaration* — As soon as the exporter is ready to ship his goods, he shall secure an Export Declaration (ED) form from any of the following: DTI/BOC/OSEDCs/EDC/BSP/PHILEXPORT, and accomplish the same.

*Section 2. Filing of Export Declaration Form* — The exporter shall file all copies of the accomplished ED directly with the BOC or its deputized agencies or OSEDC for processing and approval through the issuance of the Authority to Load. The BOC shall assign the ED number to the form.

The exporter shall accomplish the ED form in four (4) clear copies, to be segregated as follows: BOC copy (original), Exporter's copy, National Statistics Office (NSO) copy, and DTI copy.

## **RULE VII. RESPONSIBILITIES OF THE BUREAU OF CUSTOMS**

The BOC shall be responsible for the issuance of

- a. Authority to Load;
- b. Special Permit to Load;
- c. Certificate of Origin; and
- d. Post-loading Certificates.

## **RULE VIII. AUTHORITY TO LOAD**

*Section 1. Where to File Request* — Exporters may file the request with any of the following export processing units of the BOC:

- a. For Manila Loading:

- The Export Division of the Port of Manila (POM), the Manila International Container Port (MICP) or the Ninoy Aquino International Airport (NAIA).

- The OSEDC for loading at any of the above ports.

- The BOC Unit at the Garments and Textile Export Board (GTEB-BOC Unit) for GTEB controlled exports for loading at any of the above ports.

- b. For Provincial Loading:

- The BOC Export Division or the OSEDC at the port of loading.

— The BOC Export Coordination. Division (ECD), Office of the Commissioner, where exporter opts to obtain the Authority to Load in Manila.

*Section 2. Documents to be submitted* — The following documents shall be submitted.

- a. **Export Declaration.** — Enterprises not registered with either the Board of Investments (BOI) or Philippine Economic Zone Authority (PEZA) shall affix the required BOC/Bureau of Internal Revenue (BIR) documentary stamps to the ED.
- b. **Commercial Invoice** if the ED is with foreign exchange proceeds.
- c. For provincial loading, a written request for authority to load if the ED is filed at the Export Coordination Division (ECD). Request should indicate date and port of loading, commodity, quality and value of exports.
- d. Export Clearance, if required

*Section 3. Issuance of Authority to Load* — After checking completeness, accuracy and consistency of data documents, the export unit concerned shall authorize loading. The Authority to Load is indicated at Box 52 of the ED.

Where the ED was processed at the ECD for provincial loading, a telegraphic instruction is sent to the Collector of Customs concerned. The telegram serves as basis for the Collector to issue an Authority to Load.

*Section 4. Loading of Shipment* — The exporter shall present the ED to:

- a. **Customs Container Control** Division (CCCD of Port of Manila or International Container Port (MICP) or equivalent unit in provincial ports) if shipment is containerized. The CCCD shall then forward the EDs to the Arrastre Office for collection of arrastre charges and then to the Philippine Ports Authority (PPA) for clearance.
- b. **Arrastre Office** if shipment is conventional from whence EDs are sent to the PPA for clearance.
- c. Appropriate units in NAIA if shipments is by air.

*Section 5. The Inspector's Report of Loading* — After loading, the Customs inspector on board vessel or CCCD representative (containerized cargo) shall submit to the export unit concerned the original copy of the Inspector's Report of Loading together with a copy of the EDs covered by the report.

If the shipment is subject to duty back, a copy of the completely processed ED shall be submitted to the Tax Credit and Duty Drawback Center of the Department of Finance.

## **RULE IX. THE SPECIAL PERMIT TO LOAD**

The Special Permit to Load shall be granted under the following circumstances: