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Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

**MEMORANDUM**

**TO** : All Deputy Commissioners  
All District/Port Collectors  
All Service/Division/Section Chiefs  
All COO Vs and COO IIIs

**SUBJECT** : **Executive Order No. 850, Reducing and/or Eliminating Tariffs on Certain Goods issued to Implement the ASEAN Trade in Goods Agreement (ATIGA).**

**DATE** : 28 January 2010

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In order to correct the mistaken notion that Executive Order (EO) 850 reducing and/or eliminating tariffs or customs duties on certain goods issued to implement the ATIGA is automatic and unconditional, i.e. all covered goods imported from covered countries will be automatically and unconditionally entitled to preferential tariffs vis-à-vis MFN tariff rates, please be informed that the covered "originating" goods from covered countries are subject to the Rules of Origin provided in the ATIGA itself and must be supported by the appropriate **Certificate of Origin (CO)** in order to be entitled to such preferential tariff treatment.

For proper guidance and information

**NAPOLEON L. MORALES**  
Commissioner



10-00664  
Napoleon L. Morales