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26 March 2025

Hon. Ralph G. Recto

Secretary

Department of Finance

Re: Comments of the Joint Foreign Chambers on Joint Administrative Order No. 001-2025, implementing Administrative Order No. 23, series of 2024, or the Digital and Integrated System for the Pre-Border Technical Verification and Cross-Border Electronic Invoicing of All Import Commodities

Dear Secretary Recto:

The undersigned members of the Joint Foreign Chambers of the Philippines (JFC), together with the EU-ASEAN Business Council, the Federation of Indian Chambers of Commerce (Philippines), Makati Business Club, and US-ASEAN Business Council, respectfully submit our comments on Joint Administrative Order (JAO) No. 001-2025, which establishes the regulatory framework for implementing Administrative Order (AO) No. 23, series of 2024, also known as the Digital and Integrated System for Pre-Border Technical Verification (PTV) and Cross-Border Electronic Invoicing (CEI).

We recognize and appreciate the government's commitment to enhancing national security, protecting consumer rights, and safeguarding the environment by ensuring that imported goods comply with safety and quality standards. **However, we strongly urge the government to reconsider the implementation of JAO 001-2025 and initiate further consultation with industry stakeholders.** Furthermore, we suggest making these requirements optional for foreign shippers and importers, allowing them to participate in Pre-Border Technical Verification or electronic invoice registration only if they perceive a trade facilitation advantage. A policy of this magnitude demands broad collaboration, transparent dialogue, and a clear demonstration of necessity and value.

Building on our previous recommendations on AO 23-2024, we highlight the following unresolved concerns and key areas requiring clarification under JAO 001-2025:

I. Prior JFC Recommendations

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In our 27 September 2024 letter, the Joint Foreign Chambers of the Philippines (JFC) provided comprehensive feedback on the draft JAO, outlining key concerns and recommendations to ensure its effective and trade-friendly implementation.

A. Key Recommendations Submitted by JFC:

1. **Exporter Registration (Section 9):** JFC recommended a one-time registration for exporters in the Cross-Border Electronic Invoicing (CEI) system, instead of an annual renewal. This would prevent unnecessary processing delays and disruptions in international trade.
2. **Fee Structure (Section 7):** JFC proposed a one-time registration fee and an annual invoice fee, rather than a per-invoice fee, which could lead to significant cost burdens on exporters and discourage trade.
3. **Scope of Pre-Border Technical Verification (PTV) and CEI (Section 4):** JFC advocated for a risk-based and targeted approach rather than the broad and indiscriminate coverage currently proposed, which includes agricultural products, health and safety items, and goods subject to misdeclaration.
4. **Expedited Processing for Trusted Traders (Section 4):** JFC requested faster processing for Super Green Lane (SGL) members, who have a track record of compliance and transparency in customs transactions.
5. **Alignment with Incoterms in E-Invoices (Section 5):** JFC emphasized the need to align cost details in e-invoices with the Incoterms in commercial invoices to ensure consistency in trade valuation.
6. **Exemption from 100% Physical Inspection (Section 6):** JFC proposed that SGL members be excluded from mandatory 100% physical inspection in cases of discrepancy reports, given their established credibility.
7. **Accreditation of Testing, Inspection, and Certification Companies (ATICCs) (Section 35):** JFC recommended that the Bureau of Customs (BOC) take the lead in qualifying and maintaining an updated list of accredited ATICCs across all trading ports for transparency and consistency.

B. Modifications in the Final JAO

The final version of JAO 001-2025 addressed some of JFC's concerns, particularly:



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1. **Section 4:** Exemptions from PTV were granted for SGL and Authorized Economic Operator (AEO) imports, reducing the regulatory burden on compliant businesses.
2. **Section 5:** The requirement for full cost disclosure in e-invoices was revised to include the phrase “*if known*”, clarifying that a complete breakdown of costs is not mandatory.
3. **Section 6:** The final JAO fully exempted SGL importations from PTV requirements, aligning with JFC’s recommendation.
4. **Section 35:** Instead of the BOC, the final JAO mandates a Committee to publish an updated list of accredited ATICCs, ensuring industry access to qualified pre-border inspection entities.

However, several critical concerns remain unresolved, including:

1. The lack of clarity on the procedure and timeline for generating the Final Assessment Notice (FAN) under Section 5—a crucial step in ensuring predictable customs clearance; and
2. Uncertainty regarding the process for accessing and reviewing e-invoices under the CEI system.

A detailed summary of these recommendations and their current status is attached to this position paper as **Annex 1**.

II. Alignment with Existing Laws and Trade Facilitation

The implementation of JAO 001-2025 raises important questions about its alignment with existing trade laws and regulations, particularly:

1. **The Customs Modernization and Tariff Act (CMTA):** How does JAO 001-2025 integrate with established customs clearance procedures without introducing redundant layers of bureaucracy?
2. **Republic Act 1132 (Ease of Doing Business and Efficient Government Service Delivery Act):** How does the JAO ensure compliance with this law’s mandate to streamline processes and reduce regulatory burdens for businesses?

Additionally, JAO 001-2025 introduces new compliance costs through pre-inspection and electronic invoicing requirements. We seek clarity on how the Department of Finance (DOF)



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intends to regulate these costs to ensure they are not passed directly to importers and, ultimately, to consumers.

The potential for increased costs could negatively impact the cost of doing business in the Philippines, making it less competitive in global trade. Pre-border verification, which can be considered as a non-tariff barrier, could harm the Philippines' reputation in international trade. Additionally, shifting the verification burden to the seller abroad may inadvertently lead to higher costs, as sellers may pass these charges onto importers, leaving us with little control over cost management on their side. It would be helpful for the DOF to provide clear guidelines and cost-control measures to prevent undue financial burdens on importers and protect consumers from potential price increases resulting from these new requirements.

III. Exorbitant Penalties

Section 6 (c) of the JAO provides the following penalties for failure to subject the shipment to PTV or CEI:

1. **First Offense** - 30% of the dutiable value of the goods
2. **Second Offense** - 50% of the dutiable value of the goods
3. **Third Offense** - revocation of accreditation of the importer

There is a need to review if these penalties are exorbitant and confiscatory. If these penalties are to be imposed indiscriminately on the importer even if the source of the violation came from PTV and CEI and even if the goods are declared truthfully and there are no findings of misdeclaration, undervaluation, and/or misclassification, then these penalties may be reasonably argued as being oppressive and confiscatory.

An oppressive and confiscatory imposition of fines and penalties violates the constitutional guarantee against the deprivation of property without due process of law, as stipulated in Section 1, Article III of the Philippine Constitution, which states, "*No person shall be deprived of life, liberty, or property without due process of law, nor shall any person be denied the equal protection of the laws.*"

Moreover, the JAO stated that the penalties are without prejudice to the imposable administrative, criminal and civil penalties and fines for violations of other regulatory laws, rules, and regulations.

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IV. Implementation and Procedures

We seek clarification on several key aspects related to its operational procedures and impact on trade facilitation.

1. **Advance Clearance Procedures:** We request confirmation on whether advance clearance procedures for ATICC-PTV importers, as outlined in Section 5, will be fully integrated with the e2m system or if a manual process will still be required. A fully digital approach would align with global best practices in customs modernization and efficiency.
2. **Basis for Transaction Value:** We seek clarification on the basis for transaction value under the CEI system. Specifically, will CEI invoices be the sole determinant of transaction value, or will other supporting documents, such as proof of sale or payment records, be considered? Additionally, considering that the information on valuation is already provided to the Bureau of Customs (BOC) prior to exportation from the origin country, we suggest that the CEI system be designed to determine the transaction value more efficiently, with minimal intervention during import clearance. Clear guidelines on this matter will be crucial for consistency, predictability in customs valuation, and expedition of the clearance process.
3. **Basis for Imported Commodities Requiring PTV:** We request clarification on how the Philippine government decides on the products to be subjected to PTV. Specifically, we inquire on what type of risk basis did regulatory agencies (e.g., Department of Agriculture) use to determine that PTV is necessary for the food and agricultural products under Appendices 1 and 2 of the JAO. We reiterate that the Philippine government should utilize a risk-based and targeted approach, focusing on the safety of products from specific trading partners for the PTV requirements. Additionally, we inquire on what standards and verification requirements apply to goods listed in Appendix 3.
4. **Authorized Economic Operators (AEO):** We understand that importations made by accredited companies under the AEO Program are exempted from PTV. However, we seek clarification on whether the countries that the Philippines has a Mutual Recognition Agreement (MRA) under the
5. **Responsibility of Other Agencies.** We noted that regulatory agencies can regularly update the Appendices through administrative issuances in case of additional products to be included and/or excluded from the list. We seek clarification on the frequency of





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this updating and whether regulatory agencies can update the list as necessary. We also inquire if regulatory agencies can exempt countries from the JAO requirements.

6. **Addressing Misdeclarations and Misclassifications:** We request further details on how JAO 001-2025 will address misdeclarations and misclassifications to prevent undue delays and penalties. Given that ATICCs have varying levels of physical presence at origin ports, we would like to understand how the BOC will ensure the integrity of pre-border inspections and verification processes. Transparency on oversight mechanisms will be key to maintaining confidence in the system.
7. **Access to CEI Invoices & HS Code Review:** We require clarification on how importers will access CEI invoices from exporters, particularly concerning HS codes and their timely review to avoid disruptions in customs clearance. We also seek confirmation on whether the BOC will accept exporter-uploaded CEI details as final, or if there will be an additional review process that could impact processing times.
8. **PTV Approval Process & Delay Prevention:** We seek specific information on the BOC's PTV approval process, including expected timelines, publication of approved entities, and mechanisms to prevent procedural delays. We also request clarity on the accessibility of CEI invoices, requirements for cargo release documentation, and the appeals process for ATICC-related discrepancies.
9. **Cost Implications:** We request confirmation on whether CEI fees will be charged separately from PTV fees, and whether these costs will ultimately be passed on to importers. A transparent cost structure is essential to prevent excessive financial burdens on businesses and ensure trade competitiveness.
10. **CEI Registration:** We request clarification on the period of application and approval for the registration of a new exporter into the CEI system, which should be reasonably short in order to expedite compliance by exporters and importers alike.
11. **Registered Exporters for 3rd Country Invoicing:** We seek clarification on who will be the registered exporter for transactions under 3rd country invoicing. This is crucial to understanding how global transactions will be processed within the CEI framework.
12. **File Transfer Protocol (FTP) for MNCs:** We highlight that multinational corporations (MNCs) deal with global vendors who utilize ERP systems to generate invoices. It is essential that the CEI system supports an FTP option so that exporter ERPs can automatically send the 20 required data elements for e-invoicing per shipment. This will streamline processes and reduce manual entry errors.
13. **Exemption of Seeds from the Digital PTV and CEI Systems:** We recommend exempting seeds from the PTV and CEI systems due to their vital role in food security and agriculture. The inclusion of seeds in these systems could cause delays in shipments, disrupting critical planting schedules and negatively impacting crop production, especially for seasonal varieties. Existing regulations, such as quality certification and



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phytosanitary standards, already govern seed movement, and adding further requirements could introduce unnecessary bureaucratic hurdles. Moreover, compliance costs and delays would increase seed prices, reducing accessibility for farmers and potentially lowering productivity. Thus, we suggest re-evaluating the necessity of including seeds in the PTV and CEI systems to ensure the timely and efficient movement of seeds essential for agriculture.

14. **Longer Transition Period for Agricultural Products:** We recommend considering phasing beyond 30-day period of implementation for agricultural commodities. Many, in seed businesses, are considered small-to-medium enterprises, and often across orders, they lack the resources and technological infrastructure to comply with the new regulations. These businesses, which form the backbone of the local seed industry, may find it difficult to integrate and maintain the necessary systems to comply with the new processes.
15. **Ease of Use of the CEI System for Registration and Creation of Cross-Border Electronic Invoices:** We request that the BOC allow exporters to appoint vendors to assist with the creation of cross-border electronic invoices and registration, with the option to create sub-accounts for different vendors under the exporter's main registration. Additionally, we suggest enabling concurrent logins under both the exporter's registration and the appointed vendors' sub-accounts to accommodate high shipment volumes. Fields currently listed as "if known" in the Joint Administration Order should be made optional to streamline the data entry process and improve ease of use.
16. **Data Confidentiality and Segregation:** Given that exporters may appoint multiple vendors for cross-border electronic invoice creation, we request that the BOC ensure the CEI system supports data segregation, where each vendor can only view the invoices they created, maintaining confidentiality and ensuring that no vendor can access other vendors' invoices.
17. **Separation of Cross-Border Electronic Invoice Creation and Import Customs Clearance:** We recommend that discrepancies between the cross-border electronic invoice created by the exporter and the customs declaration not be held against the exporter, as the exporter can only provide information known at the point of export. It is the importer's responsibility to ensure that the details in the import customs declaration match the import documents, not the exporter's.
18. **Taxable Presence of the Exporter:** The creation of cross-border electronic invoices by the overseas seller/exporter should not create a taxable presence of the overseas seller/exporter in the Philippines.
19. **Exemptions for Certain Shipments:** We request that the BOC consider exempting shipments that are cleared under informal clearance with a value below PHP 50,000, importers with Super Green Lane status, goods imported under the temporary import scheme (to be re-exported), goods moved into bonded warehouses or special economic zones, and personal shipments where individuals are the Importer of Record.



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We look forward to the Department of Finance's response on these critical points.

V. Other Concerns

The creation of an additional regulatory committee raises serious concerns about necessity, efficiency, and redundancy. Agricultural products and refrigerated containers already undergo rigorous physical inspections by multiple government agencies. Additionally, the Bureau of Customs (BOC) enforces continuous monitoring through ETRACC, ensuring no container is unloaded without explicit authorization. These existing safeguards mitigate risks, uphold compliance, and maintain trade security.

Given this robust oversight framework, we question the rationale behind imposing yet another layer of regulation. If the Customs Modernization and Tariff Act (CMTA) and current inspection protocols have proven effective in securing trade and enforcing compliance, what justifies the introduction of a parallel system that risks delays, inefficiencies, and unnecessary costs? We seek a clear explanation for why existing mechanisms are deemed insufficient and how this new requirement aligns with the government's commitment to trade facilitation and ease of doing business.

VI. Conclusion

The Joint Foreign Chambers of the Philippines (JFC) remains committed to working with the Department of Finance (DOF), Bureau of Customs (BOC), and other key agencies to craft solutions that ensure regulatory integrity without stifling trade and economic growth. We respectfully request that the DOF, BOC, and other key agencies **clarify the points raised in this letter, reconsider the implementation of the JAO, and continue public consultations.** We appreciate the opportunity to contribute to this critical discussion and look forward to a policy framework that balances security, efficiency, and global competitiveness.





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Sincerely,

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ANNEX 1

Provisions in the Draft JAO	Comments/Proposal of JFC	Has it been addressed in the final JAO?
1. Section 9. Registration - ALL exporters of goods to the Philippines are required to apply for registration in the CEI system annually.	Propose to have one-time registration instead. The sheer volume of the exporters that will have to be registered in the system will affect the processing and timings of the approval, and we foresee that the act of registration itself may potentially result in inability to conduct business/trade in a timely manner.	No
2. Section 7. Fees - CEI ATICCs may impose registration fees and fees for each invoice created by exporters on the cross-border e-invoicing portal.	Propose to have a one-time registration fee as well as an annual invoice fee. Imposition of fees on a per invoice basis would significantly drive up the cost/fees for the exporters, increasing the cost of doing business in the country and discouraging trade.	No
3. Section 4. Coverage of Pre-border Technical Verification and Cross-Border Electronic Invoicing	<p>The list of products that are in scope of the regulations ranges from agricultural goods to “goods with health and safety risks” as well as “all goods subject to misdeclaration to avoid duties and taxes”. Moreover, the list could be expanded upon further review by the government, which negates the “stability and predictability” that the JAO targets to achieve. It is also evident that the HS codes enumerated in the Annex of the JAO already require various permits from several government agencies, and the additional PTV adds another layer of bureaucracy to the transport of goods into the country.</p> <p>For the JAO to truly achieve its objective of trade facilitation, we propose a risk-based assessment and a more targeted approach to the list of goods that should be covered.</p>	No.



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<p>4. Section 4. Coverage of Pre-border Technical Verification and Cross-Border Electronic Invoicing – Pre-Border Technical Verification (done overseas, prior to exportation).</p>	<p>If securing the PTV is truly intended to streamline customs processes, ATICCs should be mandated to have an expedited processing and approvals system of no more than 1 working day turnaround time (issuance of Certificate of Conformity). This is especially true for SGL members who are currently given an expedited processing time for shipments due to their record of transparency, compliance and good faith dealing with the BOC. Anything less than a 1 day turnaround time would immediately be disadvantageous for current SGL members negating the privilege given to compliant and valued companies.</p>	<p>Partially addressed. Under Section 4 b (viii) and (ix) of JAO 001-2025, SGL and AEO importations are added to the exclusion from the Pre-Border Technical Verification (PTV) requirement.</p> <p>"Section 4. Coverage of Pre-Border Technical Verification and Cross Border Electronic Invoicing System</p> <p>b. The following shall not be subject to PTV:</p> <p>...</p> <p>viii. Goods qualified under the Super Green Lane Facility</p> <p>ix. Importations made by accredited companies under the Authorized Economic Operator (AEO) program ..".</p> <p><i>While Section 5 of the JAO provides that goods that have undergone PTV and have been issued with Certificate of Conformity will be qualified for advance clearance procedures, the draft JAO did not provide the procedure and timeline for generating Final Assessment Notice (FAN) from the e2m system. Is the FAN automatically generated for all shipments that comply with PTV and CEI?</i></p>
<p>5. Section 5. Advance Clearance Procedure – c. the e-invoice from the exporter contains a full statement of costs of the shipment for the purpose of calculating the duties and taxes.</p>	<p>We propose that this should be in accordance with the IncoTerm set in the Commercial Invoice. Availability of the costs details will follow per the IncoTerm.</p>	<p>Partially addressed. While the provisions under Section 5c requiring that the e-invoice from the exporter must contain a full statement of the cost of the shipment for the purpose of calculating the duties and taxes, Section 10a (xii), (xiv), and (xv) were revised to include ""if known"" as indication that the full statement of these costs are not mandatorily required in the creation of electronic invoices.</p>



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		<p>""Section 10. Creation of Electronic Invoices</p> <p>...</p> <p>xiii. Cost of freight in USD, if known</p> <p>xiv. Other charges such as insurance in USD, if known</p> <p>xv. Total Cost, Insurance, and Freight (CIF) Value in USD, if known</p> <p>..."</p> <p>Note however that the JAO requires the declaration of the Free-On-Board (FOB) value of goods in USD. <i>This could be a challenge for shipments not on FOB.</i></p>
6. Section 6. Non-compliance – those issued with a Discrepancy Report will be subject to 100% physical inspection.	Propose to exclude Super Green Lane members on this provision as this contradicts its By-Laws.	<p>Fully addressed. Under Section 4 b (viii) of JAO 001-2025, SGL importations are added to the exclusion from the Pre-Border Technical Verification (PTV) requirement.</p> <p>"Section 4. Coverage of Pre-Border Technical Verification and Cross Border Electronic Invoicing System</p> <p>b. The following shall not be subject to PTV:</p> <p>...</p> <p>viii. Goods qualified under the Super Green Lane Facility</p> <p>..".</p>
7. Rule III. Accreditation of TIC Companies.	Propose that the Bureau of Customs qualify and provide a list of ATICCs from every trading port of the Philippines for smooth implementation of these border control measures.	<p>Fully addressed. Under Section 35f, stated that one of the responsibilities of the Committee is to regularly publish a list of PTV ATICCs.</p> <p>Section 35. Committee on Pre-Border Technical Verification and Cross-Border Electronic Invoicing</p> <p>The Committee composed of the DOF, DA, DTI, DOE, DOH, DENR, DICT, BOC, PDEA, and the non-voting representatives from duly</p>



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		<p>recognized industry associations, shall have the following responsibilities.</p> <p>...</p> <p>f. Regularly publish a list of PTV ATICCs;</p> <p>...</p> <p>We note that the responsibility is with the Committee and not with BOC.</p>
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