

RCEP FRAMEWORK-SELECTION CHECKLIST

for Asia-Pacific apparel shipments

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Why this checklist exists

The Regional Comprehensive Economic Partnership (RCEP) has been in force in the Philippines since 2 June 2023 (BOC CMO 12-2023). It covers 15 Asia-Pacific economies: ASEAN10 plus China, Japan, South Korea, Australia, and New Zealand - the world's largest FTA by both GDP and population. RCEP gives PH apparel a single framework for shipments into multiple Asia-Pacific markets under one set of harmonised rules of origin.

Use this checklist before contracting any RCEP-bound apparel shipment to confirm the applicable PSR (CTH or RVC $\geq$ 40%), the proof of origin form to use, and the tariff schedule.

Section 1: Confirm the destination country and framework

- ☐ Identify the destination country and confirm it is one of the 15 RCEP Parties
- ☐ Compare RCEP with the bilateral framework that applies to that destination (e.g., PJEPA for Japan, PH-Korea FTA for South Korea)
- ☐ Choose the framework that gives the lowest landed cost for the specific HTS line and destination
- ☐ If shipping to multiple RCEP markets, use RCEP as the single framework for all of them

Section 2: Choose the PSR for the HTS line (CTH or RVC)

- ☐ Identify the HTS classification of the garment (knit vs woven, fibre content, subheading)
- ☐ Look up the applicable PSR in Annex 3A of the RCEP Agreement for that subheading
- ☐ For most Ch 61, 62, 63 subheadings: TWO options available - either CTH (heading-level tariff change) OR RVC $\geq$ 40%
- ☐ If using CTH: confirm the non-originating fabrics have a different HS heading than the final garment (e.g., 5208 cotton fabric -> 6205 shirt qualifies)
- ☐ If using RVC $\geq$ 40%: calculate value using Build-Down (VC - VNM) / VC or Build-Up (VOM) / VC method
- ☐ Confirm full cumulation is permitted (Article 3.4) - any originating material from any RCEP Party counts
- ☐ Document the chosen PSR and method in the Certificate of Origin (origin criteria field)

Section 3: Prepare the Proof of Origin

- ☐ Choose the form: Certificate of Origin (BOC ECD), Declaration by approved exporter, or Declaration by exporter/producer
- ☐ For Certificate of Origin: submit application to BOC Export Coordination Division with export declaration, commercial invoice, bill of lading/airway bill, other permits
- ☐ For Declaration by approved exporter: ensure Approved Exporter status is current with BOC ECD
- ☐ Include minimum information per Annex 3B: name/address of exporter, description and HS code of product, origin criteria met (CTH or RVC), signature or electronic auth, date, RCEP Party of origin
- ☐ In English language with name and signature of the certifying person and date
- ☐ Retain supporting documents for at least 3 years from the date of import (verification window)

Section 4: Verify the tariff schedule

☐ Look up the HTS subheading in PH RCEP Tariff Schedule (EO No. 25 Annexes A-F) and the importing Party's schedule

☐ Note the staging category: A (0% from RCEP EIF), B10 (10-year phase-out), B15 (15-year phase-out), B20 (20-year phase-out for sensitive items)

☐ Confirm the current year's tariff rate after annual reductions

☐ Confirm excluded or extended items - some apparel subheadings may be in PH's exclusion list

☐ Apply the highest preferential rate that PH applies to the same originating goods from

any contributing RCEP Party if exporter RCEP country of origin is not the same as the country where production occurred (tariff differential mechanism)

☐ Apply for refund of excess duties if RCEP preferential rate is higher than the applied

rate - within one year from date of payment

Section 5: PH implementation details

☐ Implementing instrument: BOC Customs Memorandum Order No. 12-2023 (signed 26 May 2023, effective 2 June 2023)

☐ Tariff schedule: Executive Order No. 25 (2023)

☐ Issuing body for PH exports: BOC Export Coordination Division (ECD)

☐ Verification authority for PH imports: BOC ECD - via document request or premises

inspection

☐ Declaration by exporter/producer (knowledge-based) implementation window: 10 years

from PH EIF (2023) for most Parties; 20 years for Cambodia, Lao PDR, Myanmar

Section 6: For locators and sourcing offices

☐ RCEP gives PH access to all 15 Parties under one framework - single Certificate of

Origin for shipments into ASEAN10 + China + Japan + Korea + AU + NZ

☐ Full cumulation across 15 Parties - looser than per-pair FTAs (a PH garment using

fabric from China, buttons from Thailand, zippers from Singapore, labels from Indonesia can still satisfy RVC threshold)

☐ PH also has 10 other active preferential frameworks: PJEPA, AJCEP, ATIGA, AANZFTA,

AHKFTA, AKFTA, ACFTA, PH-Korea FTA, PH-EFTA, AIFTA

☐ BOI/PEZA incentives (ITH 4-7 years, SCIT 5%, VAT zero-rating) layer on top of RCEP

duty outcomes

☐ Engage an investment adviser for current zone-specific packages - PHShirt does not

provide relocation advisory

Resources

- RCEP Agreement full text:

asean.org/wp-content/uploads/2024/10/Regional-Comprehensive-Economic-Partnership-RCEP-Agreement-Full-Text.pdf

- PH FTA Portal: philippineftas.dti.gov.ph

- BOC CMO No. 12-2023: customs.gov.ph

- Executive Order No. 25 (2023): lawphil.net

- PHShirt RCEP status page: phshirt.com/rcep-status/

- PHShirt CPTPP status page: phshirt.com/philippines-cptpp-status/

- PHShirt EVFTA status page: phshirt.com/evfta-status/

Disclaimer: This checklist is a working tool, not legal or tax advice. Confirm all frameworks and origin rules with the BOC Export Coordination Division, the PH RCEP Tariff Schedule (EO No. 25 Annexes A-F), and a licensed customs broker before contracting. Status verified as of 9 August 2026.