



Republika ng Pilipinas
PANGASIWAAN NG DAUNGAN NG PILIPINAS

(PHILIPPINE PORTS AUTHORITY)
Marsman Bldg 22 M de San Francisco
South Harbor, Manila 1018

Records & Reporting



97 MAY - 8 A 30

APR 30 1997

PPA ADMINISTRATIVE ORDER
NUMBER 03-97

HEAD OFFICE
RECORDS SECTION

TO : All Port District Managers, Port Managers, Shipping Companies, Cargo Handling Operators, Ports Operators and Others Concerned

SUBJECT: AMENDMENT TO PPA ADMINISTRATIVE ORDER NO. 01-97

Pursuant to the provisions of BIR Revenue Regulations No. 6-97, dated January 2, 1997, port charges against foreign shipping is hereby reclassified under VAT Exempt PPA Charges. Sub-para. 4.1.10 of PPA Administrative Order No. 01-97 is hereby deleted and para. 4.2 is amended as follows:

"4.2 VAT Exempt PPA Charges

4.2.1 Fees and Charges which arise from the use of government facilities are exempt from VAT.

- 4.2.1.1 Harbor/Port Dues
- 4.2.1.2 Berthing/Anchorage/Dockage Fees
- 4.2.1.3 Usage Fees
- 4.2.1.4 Wharfage Dues
- 4.2.1.5 Storage Fees
- 4.2.1.6 Lay-up Fees


4.2.2 Charges against services to vessels engaged exclusively in international shipping (zero-rated or 0% VAT)

All charges against the vessels of foreign shipping companies paid thru the members of the Association of International Shipping Lines, Inc. (AISL)

4.2.3 Other VAT exempt PPA Charges

- 4.2.2.1 Administrative fines and penalties
- 4.2.2.2 Water Supply Service Charges
- 4.2.2.3 Electrical Consumption Charges
- 4.2.2.4 Interest and penalty charges"

For compliance.


CARLOS L. AGUSTIN
General Manager

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