

FEB 23 2024

PPA Memorandum Circular  
Number 03 - 2024

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(P: 07)



**BAGONG PILIPINAS**

**PHILIPPINE  
PORTS  
AUTHORITY**



**TO :** The Port Manager, PMO-NCR South  
Asian Terminals Incorporated (ATI)  
International Container Terminal Services Inc. (ICTSI)  
Importers, Consignee, Brokers, Forwarders  
and All Concerned

**SUBJECT :** **Revised Policy on the Systems and Procedures in the Billing and Collection of Charges Against Cargoes at Manila South Harbor (MSH) and Manila International Container Terminal (MICT)**

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### **1. Authority**

- 1.1 Section 6.a (iii) and Section 2 (f) of Presidential Decree 857, as amended
- 1.2 Section 11 (Computerization), 3rd Supplemental Agreement between PPA and Asian Terminals, Inc. (ATI)
- 1.3 Section 3.07 (Computerization), Contract for the Management, Operation and Development of the Manila International Container Terminal (MICT)
- 1.4 Section 5 of RA 11032 - Ease of Doing Business and Efficient Government Service Delivery Act of 2018
- 1.5 Executive Order No. 170 – Adoption of Digital Payments for Government Disbursement and Collections
- 1.6 COA Circular No. 014-2021 – Guidelines on the Use of Electronic Collections and Electronic Payment for Government Transactions

### **2. Objectives**

- 2.1 To update systems and procedures in the billing and collection of wharfage charges at MSH and MICT;
- 2.2 To provide safeguards and control mechanisms in the billing and collection of wharfage charges;
- 2.3 To define processing responsibilities and ensure fast, accurate and transparent processing of documents and payments/collections;
- 2.4 To digitalize the process of issuing receipts and to help reduce face to face interactions;
- 2.5 To comply with the provisions of RA 11032 (Section 5 – Reengineering of Systems and Procedures).

### **3. Coverage**

This Memorandum Circular shall prescribe the revised procedures covering the billing and collection of cargo charges at MSH and MICT.

## 4. Procedures

4.1 The Cargo Owner/Broker shall gather the following required documents, or their equivalent, before logging into the Terminal Operator's Online Portal:

### 4.1.1 For Import Cargoes

- Applicable Bureau of Customs (BOC) documents, such as Single Administrative Document (SAD), released through the BOC Online Release System (OLRS)
- BIR Form 2307 Certificate of Creditable Tax Withheld at Source (if applicable) for PPA and Terminal Operator (TO)
- Bill of Lading (BL)
- Value Added Tax Profiling / requirements for VAT Zero-Rated transactions

### 4.1.2 For Export Cargoes

- Approved Export Declaration (ED) or applicable BOC-approved Export Permit
- BIR Form 2307 Certificate of Creditable Tax Withheld at Source (if applicable) for PPA and TO
- If cargo is exempted from wharfage payment under existing PPA regulations, the Cargo Owner/Broker shall first secure exemption from PPA and input/select the appropriate Commodity Code

4.2 The Cargo Owner/Broker shall access the TO Online Portal which are: WebTrack for MSH; and Advanced Customer Transaction System (ACTS) for MICT, and then enter the login credentials.

4.3 The Cargo Owner/Broker shall select the type of transaction (import, export, transshipment) and search their shipment cargo details.

4.4 The Cargo Owner/Broker can search its shipment using the following cargo details:

#### For ACTS

- a. Import – entry number and last 4 digits of BL Number
- b. Export – booking number

#### For WebTrack

- a. Import – registry number, Consignee TIN and BL number
- b. Export – registry number, Shipper's TIN and ED number

4.5 The TO Online Portal will display the shipment details on the screen, to be reviewed by the Cargo Owner/Broker. Once the correctness of the shipment details is verified, the Cargo Owner/Broker shall select the cargoes to be processed.

4.6 The Cargo Owner/Broker can view and save a copy of the summary of cargo charges and afterwards proceed select the mode of payment.

- 4.7 The TO Online Portal can verify correctness and confirm whether payment of cargo charges has been completed, including the PPA wharfage charges, corresponding Value Added Tax (VAT), and Expanded Withholding Tax (EWT), if applicable.
- 4.8 If the transaction is in order, the Cargo Owner/Broker may download a copy of the TO electronic Official Receipt (eOR) for payment of the cargo charges, and the Acknowledgment Receipt for payment of wharfage charges.
- 4.9 The PPA eOR shall be generated using the PPA Internet-based Port Operations and Receipting for Terminals System (IPOINTS), which can be accessed by the Cargo Owner/Broker through the TO Online Portal.
- 4.9.1 The Cargo Owner/Broker shall be directed to IPOINTS by clicking on the PPA eOR button within the TO Online Portal.
- 4.9.2 For Cargo Owner/Broker claiming withholding tax, Cargo Owner/Broker may print the BIR Form 2307 with PPA Conformity:
- a. ATI – through IPOINTS
  - b. ICTSI – through ACTS
- 4.9.3 Cancellation of PPA eOR through IPOINTS shall not be allowed. In case of excess payment, the Cargo Owner/Broker shall undertake the process of Claim for Refund.
- 4.10 On a daily basis, the TO shall be required to directly remit all wharfage collections of the day to the PPA Authorized Government Depository Bank (AGDB) account not later than the next banking day.
- Late remittances shall incur interest and penalties pursuant to PPA regulations. Any discrepancies between the wharfage collection and remittance to PPA shall be subject to reconciliation on the immediately following business day.
- 4.11 The TO shall provide PPA with a daily collection report and bank confirmation of the remittances, for purposes of reconciliation of records and for general audit.

## **5. Repealing Clause**

PPA Memorandum Circular 12-99, PPA Memorandum Order 007-2016 and other relevant PPA rules and regulations, orders, circulars, issuances, or parts thereof, which are inconsistent herewith are hereby deemed modified and/or repealed accordingly.

## **6. Effectivity**

This Memorandum Circular takes effect immediately.

For strict compliance.

  
**JAY DANIEL R. SANTIAGO**  
General Manager