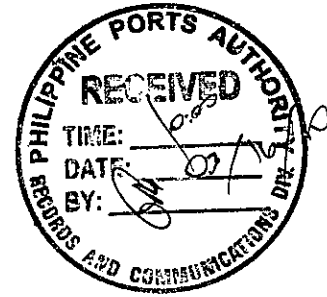




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March 16, 2010

PPA Memorandum Circular
Number 03 -2010



TO : The Port District Managers
The Port Managers
The RC Heads Concerned
All Shipping Lines/Shippers/Consignees
All Cargo Handling Operators
And All Other Port Users Concerned

SUBJECT : Guidelines on the Collection from Port Users/Customers with Revolving Fund

1. Authority

Section 6.a) (iii) Presidential Decree No. 857

2. Rationale

As a general rule, the Authority collects its fees and charges on a "Cash and Carry Basis". The exception to the cash and carry rule is the maintenance of a REVOLVING FUND (RF) to address the following concerns of port users in the payment of fees and charges:

- 2.1. Avoid the attendant risks in carrying/handling substantial amount of cash;
- 2.2. Respond to port client's requests that prefer centralized payment for all their shipments/transactions PPA-wide;
- 2.3. Facilitate the clearance of cargoes and vessel; and,
- 2.4. Avoid incurrence of late charges and/or penalties.

VISION

By 2010, PPA shall have met the international standards in port facilities and services in at least ten (10) ports in support of national development.

Page 1 of 8

MISSION

We commit to provide reliable and responsive services in our ports, sustain development of our port communities and the environment, and be a model corporate agency of the government.

3. Guidelines

3.1. The RF facility is open to all port users for payment of their invoices/billings for cargo and/or vessel charges.

3.2. Types of RF Facility

A port user can avail of only one type of RF facility which may either be:

3.2.1. Centralized RF Facility

The port user availing of the centralized RF facility shall be assigned only one Debtor Code and shall maintain only one RF PPA-wide.

3.2.2. Decentralized RF Facility

The port user availing of the decentralized RF facility shall be assigned a Debtor Code for each area of operation or Servicing PMO and shall maintain separate RF per Servicing PMO.

The mechanics for registering the type of desired RF facility shall be in accordance with Section 4 below.

3.3. Port users availing of the RF facility shall be required to maintain with PPA (or the servicing PMO, as applicable) a minimum cash deposit equivalent to its average 15-day transaction volume. Their RF account shall be replenished every week to ensure that their transactions are adequately covered by the RF deposit balance.

3.4. An RF Invoice shall not be created in the System if the RF balance is insufficient. In this case, the RF Customer will be automatically treated as Cash Basis Customer where transactions shall be required to be paid in cash, until replenishment is made and the minimum required RF balance is restored.

4. Mechanics

4.1. Registration of RF Account:

4.1.1. A port user availing of the RF facility shall accomplish a Customer Registration Form (CRF) (Annex "A") for Revolving Fund Customer (RF Customer) wherein its choice of either Centralized RF Facility or Decentralized RF Facility shall be specifically indicated. The minimum maintaining amount of RF shall likewise be indicated. The duly accomplished registration forms shall be submitted to any Operating Unit (OU): HO/PDO/PMO OU.

4.1.2. The concerned OU/Servicing Unit (PDO/PMO) shall forward the duly accomplished CRF by fax to the RF Administrator, HO-Treasury, for the setting up of the RF facility.

4.1.3. The approved CRF indicating the RF Customer's Debtor Code shall likewise be sent by fax by HO-Treasury to the Servicing PMO.

4.2. Initial Deposit to the RF Account

- 4.2.1.** Upon approval of the CRF, a port user with centralized RF facility shall deposit the minimum maintaining balance of RF at HO-Treasury or any Servicing PMO for credit to its centralized RF account.
- 4.2.2.** A port user with decentralized RF facility shall make the deposit to all its RF accounts in each and every enrolled area of operation or Servicing PMOs.

4.3. Creation of RF Invoice/Billing

- 4.3.1.** Each Servicing PMO shall create, generate and transmit the RF invoices to its RF Customer.
- 4.3.2.** RF invoices issued at an NCP port should be handled separately from the other NCP transactions utilizing the template. RF Template should be e-mailed within two days to the PMO for uploading into the FIRST OU Accounting Module, as detailed in the "Procedures on Loading of NCP Invoice Template," to keep the RF account always at its current balance.
- 4.3.3.** RF invoices for domestic oil shipments shall be treated differently since loading and unloading of oil are done in private port oil refinery/depot and measurement of oil loaded/unloaded requires a special handling undertaken by an Independent Surveyor. The accounting process is prescribed in a separate Section (Section 5. Mechanics for Domestic Oil Shipments Covered by RF).

4.4. Application/Charging of RF Invoice Against the Revolving Fund

- 4.4.1.** Upon creation of RF invoice, application/charging against the RF shall be subsequently done.
- 4.4.2.** The Servicing PMO shall ensure that the BIR Form 2307 corresponding to the Expanded Withholding Tax shall be secured from the RF Customer.
- 4.4.3.** The OU can view the RF balances in the "RF Summary by Debtor" or "Listing of RF Transactions" by OU and RF Customer.
- 4.4.4.** The application/charging of the RF invoice for domestic oil shipments is prescribed in Section 5.

4.5. Deposit/Replenishment of the RF

- 4.5.1.** An RF Customer shall make a deposit or replenishment of its RF at least every week to ensure that their transactions are adequately covered by the RF balance.
- 4.5.2.** For easier monitoring and reconciliation, replenishment shall be by batch of invoices.

4.5.3. The Servicing PMO (for Decentralized RF Customer) or HO-Treasury (for the Centralized RF Customers) shall periodically verify the RF balance of their respective RF Customers to ensure that it complies with the minimum maintaining balance.

4.6. RF Summary by Debtor / Listing of RF Transactions by OU and RF Customer

4.6.1 The RF Summary by Debtor / Listing of RF Transactions by OU and RF Customer (invoices applied, deposits made, balances) shall be generated periodically.

4.6.2 Transmittal/e-mailing of the RF Summary by Debtor to the RF Customers shall be done every 15th and end-of-month or as agreed upon with the RF Customer, by:

<u>OU</u>	<u>RF Customer</u>
HO-Treasury	RF Customer with Centralized RF Facility
Servicing PMO	RF Customer with Decentralized RF facility

4.7. Reconciliation of RF Balance

4.7.1. The system can generate an "RF Summary by RF Customer" or a "Listing of RF Transactions" by OU and RF Customer.

4.7.2. Reconciliation of the accounts and RF balances may be undertaken by the Centralized RF Customer with HO-Treasury.

4.7.3. For RF Customer with Decentralized RF Facility, reconciliation shall be done with the Servicing PMO.

5. Mechanics for Domestic Oil Shipments Covered by RF

Domestic oil shipments loaded from the private port Oil Refineries and for unloading to the different private port Oil Depots nationwide shall be handled as follows:

5.1. Preparation and Handling of the Wharfage Clearance Certificate

5.1.1. A Wharfage Clearance Certificate (WCC) shall be accomplished and signed by the Oil Company.

5.1.2. The Port of Loading shall countersign the WCC and ensure that the computation of the wharfage dues in the WCC complies with the 50% rate category for registered company-owned oil refinery/depot or 100% for unregistered private port and third-party cargoes.

5.1.3. The official format of the WCC shall be as follows:

PHILIPPINE PORTS AUTHORITY

PMO (Port of Loading)

WHARFAGE CLEARANCE CERTIFICATE

WCC No. _____
Date _____

This shipment is covered by a Revolving Fund under PPA Memorandum Circular No. 03-2010 authorizing the Port of Loading and Port/s of Unloading to clear the vessel.

LOADING CHARGES:

<u>Loading PMO</u>	<u>Oil Refinery</u>	<u>Vessel & Voyage No.</u>	<u>Estimated Volume Loaded</u>	<u>Estimated Wharfage Dues</u>
_____	_____	_____	_____	P _____

UNLOADING CHARGES:

<u>Unloading PTO/PMO</u>	<u>Oil Depot</u>	<u>Vessel & Voyage No.</u>	<u>Estimated Volume To Be Unloaded</u>	<u>Estimated Wharfage Dues</u>
_____	_____	_____	_____	P _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total				P _____

Certified Correct:

Printed Name & Signature
Terminal Operations Officer
Port of Loading

Name of Oil Company

By: _____
Printed Name & Signature of
Authorized Representative

NOTE: The WCC form for "Copy for Port of Unloading" may be reproduced corresponding to the number of ports of unloading. The reproduced copy/copies shall likewise be duly accomplished and signed accordingly.

- Copy for Oil Company
- Copy for Port of Unloading-Finance
- Copy for Port of Unloading-Operations
- Copy for Port of Loading-Finance
- Copy for Port of Loading-Operations

5.1.4. The WCC shall be numbered by the Port of Loading. It shall be prepared properly and legibly in five (5) copies distributed as follows:

- Original - Copy for Oil Company
- Duplicate - Copy for Port of Unloading – Finance
- Triplicate - Copy for Port of Unloading – Operations
- Quadruplicate - Copy for Port of Loading – Finance
- Quintuplicate - Copy for Port of Loading – Operations

If there are two or more Ports of Unloading, the form for "Copy for Port of Unloading" shall be reproduced correspondingly. The reproduced copies shall likewise be accomplished and signed.

5.1.5 For cargoes destined to different Ports of Unloading, the Port of Loading should properly indicate the volume to be unloaded separately to each PMO/PTO by reflecting the exact location of the oil depot.

5.1.6 The WCC shall serve as the authority for the PMO to grant clearance to the vessel after loading/unloading the oil cargo.

5.1.7 Two copies of the WCC shall be retained by the Port of Loading; one copy each for the Operations Section and Finance Section.

5.1.8 The "Copy for Port of Unloading" of the WCC shall be presented by the authorized representative of the Oil Company to the Port/s of Unloading. The Port/s of Unloading shall further review and correct, if necessary, the estimated wharfage dues indicated in the WCC.

5.1.9 This copy shall be retained by the Port of Unloading to support the granting of vessel clearance. This shall be forwarded to the Operations Section and Finance Section for the creation of the RF Invoice.

5.2. Creation of RF Invoice; Application/Charging against the RF and Deposit/Replenishment of the RF.

5.2.1. The Port of Loading and Port/s of Unloading shall respectively create the RF Invoice for its own revenue initially based on the estimated wharfage dues in the WCC by using the Non-Computerized Port (NCP) Template to be e-mailed within two days to the PMO, and which will be uploaded into the FIRST OU Accounting Module, as detailed in the "Procedures on Loading of NCP Invoice Template".

5.2.2. Application/Charging against the RF shall be respectively done by Ports of Loading/Unloading after the creation of the RF invoice.

- 5.2.3. Upon receipt of the actual volume loaded/unloaded, the book entries will be adjusted accordingly.
- 5.2.4. The final actual volume of oil loaded or unloaded is determined by an Independent Surveyor. HO-Treasury shall secure the Surveyor's Report and the Summary of Stockpoints Actual Receipt in Metric Ton from the Oil Companies.
- 5.2.5. HO-Treasury shall prepare a Schedule of Wharfage Dues on Actual Shipments per Oil Company, per Vessel, per Voyage and shall send to the Ports of Loading and Ports of Unloading thru e-mail.
- 5.2.6. Upon receipt of the e-mail from HO-Treasury, the Port of Loading and Port/s of Unloading shall create their respective RF invoices/Credit Memo, as follows:
- 5.2.6.1. If the actual amount of wharfage dues is higher than the estimated wharfage dues, a post billing shall be issued by creating an RF invoice equivalent to the balance.
- 5.2.6.2. If the estimated wharfage dues originally invoiced is higher than the actual amount of wharfage dues, a Credit Memo (CM) shall be created. (This will show a negative entry in the BIR RELIEF Summary List of Sales.)
- 5.2.7. Upon creation of RF invoice (post billing), the Port of Loading/Unloading shall thereafter respectively proceed to the application/charging against the RF. On the other hand, the CM shall credit back the RF with the excess amount.
- 5.2.8. The RF invoices and the CM, if any, shall be respectively printed and transmitted by the Port of Loading and Port/s of Unloading to the RF Customer (Oil Companies).
- 5.2.9. The Servicing PMO shall ensure that the BIR Form 2307 corresponding to the Expanded Withholding Tax shall be secured from the RF Customer.
- 5.2.10. The Deposit/Replenishment of the RF and reconciliation of RF balances shall be as prescribed in 4.5 to 4.7 of this guideline.

5.3. Listing of Location of Registered Oil Depots

- 5.3.1. For proper guidance of the Ports of Loading and Unloading, updates of the listing of the private port facility of oil companies which are duly registered shall be provided by Head Office-Commercial Services Department (CSD) to Treasury Department.

5.3.2. CSD shall likewise furnish the Port District Offices/Port Management Offices (PDOs/PMOs) concerned with the photocopies of the approved Certificates of Registration/Permits to Operate (COR/PTO) including those issued to oil companies. The COR/PTO shall serve as guide for PDOs/PMOs in the computation of the applicable rate of wharfage due for registered company-owned oil depot.

6. Repealing Clause

This Memorandum Circular revokes PPA Memorandum Circular No. 45-99 and all orders, circulars, rules and regulations and other issuances inconsistent herewith are hereby repealed.

7. Effectivity

This Memorandum Circular takes effect 30 days after publication in a newspaper of general circulation.

For strict compliance.



ATTY. OSCAR M. SEVILLA
General Manager

Published in the Manila Standard/Today - March 18, 2010

Effectivity Date - April 17, 2010



CUSTOMER REGISTRATION FORM
(For TRADE ACCOUNT)

Reminders:

1. Please see reverse for the general instructions on how to fill out the form.
2. Asterisks (*) mandatory fields, fill-up.
3. Shaded Items , no need to fill-up.
4. Accomplish one (1) copy per Customer.
5. Submit accomplished Customer Registration Form to Accounting Processor (for HO and PDO) or _____ (for PMO)
6. Attach required supporting documents with this form.

* Action: [C] Create / [R] Revise / [D] Delete

Customer Code :
(System Generated)

To be filled out by Customer

Customer Details

*1. Customer Name: _____

*2. Short Name: _____ *3. DTI Registration Number: _____

*4. Address: _____

5. Postal/Zip Code: _____ 6. Country: P H Philippines

*7. TIN: _____

8. Communications

*Contact Name: _____

*Contact Position: _____

*Telephone 1: _____ Fax No. : _____

Telephone 2: _____ E-mail : _____

9. Prepared by: _____ Date: _____

For PPA Accounting Use Only

*1. PPA Office: _____

* Customer Group: (check groups that apply)

- Ancillary Services Cargo Handling Operator Port Users Lessee Special Takeover Unit Government Others

2. Surcharge Indicator: Yes No 6. Bank Guarantee: Yes No

3. Surcharge Code: INT - 12% PENALTIES - 25% 7. Tax Code: O1 - Output VAT

4. E-Port: Yes No 8. Control Account: 8-71-600 - Receivable - Trade

5. Account Category: Cash Credit/ With Revolving fund 9. Payment Terms: C000 - CASH

Centralized RF Decentralized RF 10. Currency Type: PHP - Philippine Peso

11. Prepared By/Date: _____ Authorized By/Date: _____ Encoded By/Date: _____ Checked By/Date: _____

General Instructions

Indicate the Application type/action by marking the appropriate letter on the box provided.

Example:

C

 [C] Create / [R] Revise / [D] Delete

To be filled out by Customer

1. Indicate the Customer Name in the boxes provided.

Example: Customer Name:

O	C	L	L	I	M	I	T	E	D										
---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

2. Indicate the Customer Short Name in the boxes provided.

Example: Short Name:

O	C	L																	
---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Indicate the Customer DTI Registration No. in the boxes provided.

Example: DTI Registration No.:

1	5	5	6	9	9	0	0	2	1										
---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

4. Indicate the Customer Address in the boxes provided.

Example: Address:

S	U	P	E	R				T	E	R	M	I	N	A	L	,				
P	I	E	R	1	5															

S	O	U	T	H				H	A	R	B	O	R	,						P	O	R
T	A	R	E	A	,					M	A	N	I	L	A							

5. Indicate the Customer Address ZIP/Postal Code in the boxes provided. Check consistency of code w/ address above

Example: Zip/Postal Code

1	0	1	3																		
---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Country value is pre-supplied.

Example: Country:

P	H
---	---

Philippines

7. Indicate the Customer TIN in the boxes provided.

Example: TIN

9	1	2	3	5	7	8	6	0	8	6	0										
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

8. Indicate the Customer Contact Person's Name, Contact Position, Contact Number/s, Fax No and E-mail Address in the boxes/line provided.

Example: Contact Name:

J	U	A	N			D	E	L	A			C	R	U	Z						
---	---	---	---	--	--	---	---	---	---	--	--	---	---	---	---	--	--	--	--	--	--

Contact Position:

A	G	E	N	T																	
---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Telephone 1:

0	2	3	0	1	9	2	9	1													
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

Telephone 2:

0	9	1	7	4	3	2	5	5	6	6											
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--

Fax No.:

0	2	3	0	1	9	2	9	2													
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

E-mail: ocl@yahoo.com

9. Indicate Name of the Person who accomplished the form & affix signature and date when the form was accomplished.

Example: Prepared by: Juan De la Cruz Date: 01/16/2004

For PPA Accounting Use Only

1. Indicate the Office Code and Customer Group with respective descriptions in the boxes/lines provided.

Example: PPA Office: PMO-North Harbor
Customer Group:

P	0	0	0
---	---	---	---

Port Users

2. Surcharge indicator is pre-supplied with default value to "Yes".

Example: Yes

3. Surcharge Code is pre-supplied with default value, if surcharge indicator is "Yes".

Example: Surcharge Code: 12% - Int 25% - Penalty

4. E-Port is pre-supplied with default value to "No".

Example: No

5. Account Category is pre-supplied with default value to "Cash".

Example: Cash

(Indicate if decentralized or centralized RF customer.)

6. Bank Guarantee is pre-supplied with default value to "No".

Example: No

7. Tax Code value is pre-supplied.

Example: Tax Code: O1 - Output VAT

8. Control Account value is pre-supplied.

Example: Control Account: 8-71-600 Receivables Trade/Business

9. Payment Term Code value is pre-supplied with default value to "Cash".

Example: Payment Terms: C0000 - Cash

10. Currency Type value is pre-supplied with default value to "Php Peso".

Example: Currency Type: Philippine Peso

11. Indicate Names and Dates and affix respective signatures of the persons who provided the information, gave authority to encode, encoded the information and validated the accuracy.

Example:

ALBorbon 01/19/04 Prepared By/ Date:	RDPineda 01/19/04 Authorized By/ Date:	SBVtales 01/20/04 Encoded By/ Date:
--	--	---

RDMedina 01/21/04 Checked By/ Date:

CUSTOMER PROFILE CLASS/ GROUP

- | | | | |
|--------------------------|---------------------------|--------------------------|------------------------|
| <input type="checkbox"/> | ANCILLARY SERVICES | <input type="checkbox"/> | LESSEE |
| <input type="checkbox"/> | CARGO HANDLING OPERATIONS | <input type="checkbox"/> | SHIPPING LINE / AGENT |
| <input type="checkbox"/> | EMPLOYESS | <input type="checkbox"/> | SPECIAL TAKE OVER UNIT |
| <input type="checkbox"/> | GOVERNMENT OFFICE | <input type="checkbox"/> | UTILITY USERS |
| <input type="checkbox"/> | OTHER | | |

CUSTOMER INDUSTRY TYPE

- | CODE | DESCRIPTION | CODE | DESCRIPTION |
|--------------------------|--|--------------------------|---|
| <input type="checkbox"/> | B0 BANKING SERVICE | <input type="checkbox"/> | N0 NON-REGULAR EMPLOYEE |
| <input type="checkbox"/> | B1 BROKERAGE SERVICE | <input type="checkbox"/> | O0 OTHER GOVERNMENT SERVICES |
| <input type="checkbox"/> | B2 BUNKERING | <input type="checkbox"/> | P0 PARKING / GARAGE SERVICES |
| <input type="checkbox"/> | C0 CANTEEN/RESTAURANT SERVICE/ FOOD SERVICES / CHANDLING | <input type="checkbox"/> | P1 PASSENGER TERMINAL SERVICES |
| <input type="checkbox"/> | C1 CARGO CHECKING | <input type="checkbox"/> | P2 PHARMACEUTICAL SERVICES |
| <input type="checkbox"/> | C2 CARGO CONSOLIDATION / FORWARDING SERVICES | <input type="checkbox"/> | P3 PHOTO SHOPS |
| <input type="checkbox"/> | C3 CARGO HANDLING SERVICE | <input type="checkbox"/> | P4 PILOTAGE |
| <input type="checkbox"/> | C4 CARGO SURVEYING | <input type="checkbox"/> | P5 PORT TERMINAL OPERATORS |
| <input type="checkbox"/> | C5 COMMUNICATION / POSTAL SERVICES | <input type="checkbox"/> | P6 PORTERAGE SERVICES |
| <input type="checkbox"/> | C6 CONTAINER YARD / CONTAINER FREIGHT STATION | <input type="checkbox"/> | P7 POWER BARGE |
| <input type="checkbox"/> | C7 CURIO SHOP / STORE | <input type="checkbox"/> | P8 PRINT MEDIA PUBLICATION |
| <input type="checkbox"/> | D0 DREDGING SERVICE | <input type="checkbox"/> | PUBLIC SECTOR COMPANIES |
| <input type="checkbox"/> | E0 EQUIPMENT / APPLIANCE HIRE / RENTAL | <input type="checkbox"/> | R0 REGULAR EMPLOYEE |
| <input type="checkbox"/> | F0 FUMIGATION | <input type="checkbox"/> | R1 REPRODUCTION SERVICES |
| <input type="checkbox"/> | G0 GASOLINE / FUEL STATION | <input type="checkbox"/> | S0 SECURITY & DETECTIVE SERVICE |
| <input type="checkbox"/> | I0 ID LAMINATION | <input type="checkbox"/> | S1 SHIPPING-AGENT SERVICES |
| <input type="checkbox"/> | I1 IMPORT / EXPORT | <input type="checkbox"/> | S2 SHIPPING CHANDLING / CLEANING SERVICES |
| <input type="checkbox"/> | I2 INDUSTRIAL AND MARINE SERVICES | <input type="checkbox"/> | S3 SHIPPING SERVICES |
| <input type="checkbox"/> | I3 INSURANCE | <input type="checkbox"/> | T0 TOURS & TRAVEL |
| <input type="checkbox"/> | J0 JOB ORDER - EMPLOYEE | <input type="checkbox"/> | T1 TOWING / TUGGING SERVICE |
| <input type="checkbox"/> | L0 LAUNDERING SERVICE | <input type="checkbox"/> | T2 TRUCKING / HAULING SERVICES |
| <input type="checkbox"/> | L1 LIGHTERAGE / BARGING OPERATION | <input type="checkbox"/> | V0 VESSEL MAINTENANCE |
| <input type="checkbox"/> | L2 LODGING INNS / HOSTEL | <input type="checkbox"/> | WU WAREHOUSE SERVICE |
| <input type="checkbox"/> | M0 MACHINERY SHOP | <input type="checkbox"/> | W1 WATER DISPOSAL SERVICE / OIL SLUDGE |
| <input type="checkbox"/> | M1 MANPOWER / MANNING SERVICES | <input type="checkbox"/> | W2 WATER SUPPLIERS / WATERING SERVICES |
| <input type="checkbox"/> | M2 MANUFACTURING / PROCESSING INDUSTRIES | <input type="checkbox"/> | W3 WATER TAXI |
| <input type="checkbox"/> | M3 MARINE HAULER OF PETROLEUM PRODUCTS / OTHER | <input type="checkbox"/> | W4 WEIGHBRIDGE / TRUCK SCALE OPERATION |
| <input type="checkbox"/> | M4 MARITIME RELATED SERVICES | <input type="checkbox"/> | Z0 OTHERS |
| <input type="checkbox"/> | M5 MARITIME SURVEYING | | |