



Republika ng Pilipinas
PANGASIWAAN NG DAUNGAN NG PILIPINAS
(PHILIPPINE PORTS AUTHORITY)
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May 13, 1982

PPA MEMORANDUM CIRCULAR

NO. 18 -82

T O : All Port Managers/OICs, Finance Officers,
Shipping Companies, Consignees/Brokers
and Others Concerned


SUBJECT : Assessment and Collection of Wharfage
Dues on Transit Import/Export Cargoes

In order to clarify the provisions of Part III, A-5 of PPA Administrative Order No. 07-79 dealing on the assessment and collection of wharfage dues on transit import/export cargoes, the following guidelines are hereby prescribed:

1. For purposes of assessment and collection of wharfage dues, transit import/export cargo shall be properly covered and documented by transit cargo manifest. In the case of transit export cargo, the same shall be in its exportable form and not subject to further processing and covered by the necessary export documents while being transported from one domestic port to another for loading to the carrying foreign vessel.
2. Wharfage dues on transit import cargo shall be assessed and collected at the port of entry where the same is cleared through customs.
3. Wharfage dues on transit export cargo shall be assessed and collected at the port of loading. However, where loading is done in one port and payment made in another, the amount thus collected shall be credited by the collecting port to the account of the PMU having jurisdiction over the port of loading.
4. In both cases, transit import/export cargo shall not be subject to domestic wharfage.

For your information and guidance.

BY AUTHORITY OF THE GENERAL MANAGER:


MAXIMO S. DURLAO, JR.
Assistant Executive Officer

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