



Republika ng Pilipinas  
**PANGASIWAAN NG DAUGAN NG PILIPINAS**  
(PHILIPPINE PORTS AUTHORITY)  
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March 23, 1983

PPA MEMORANDUM ORDER  
NO. 09 - 83

T O . ALL PORT MANAGERS, CARGO HANDLING OPERATORS,  
SHIPPING COMPANIES/AGENTS, PORT USERS AND  
OTHERS CONCERNED

SUBJECT . Guidelines in the Collection of Wharfage Dues  
on Domestic Cargo and Government Share on  
Arrastre Income

Pursuant to Sections 2(f), 6(a-111) and b(xv) of P.D. 857, the Revised Charter of PPA and LOI No. 1005-A dated April 11, 1980 and in order to improve the collection of wharfage dues and government share on arrastre income, the following guidelines are hereby prescribed:

Section 1. Scope - This Order shall apply to domestic cargoes only insofar as collection of wharfage dues is concerned. However, in the collection of government share on arrastre income, this Order shall apply to all cargoes handled by arrastre operators, domestic and foreign. The procedures set forth in these guidelines for the collection of both wharfage and government share shall be adopted only in ports (base and subports) where there are assigned PPA personnel.

Section 2. Statement of Policy - To effectively ensure that all revenues accruing to PPA are properly collected and accounted for, it shall be the policy of this Authority to enforce henceforth, the system of direct collection of port charges from port users. As such, wharfage dues on domestic cargoes and government share on arrastre income shall no longer be collected by the shipping companies and the arrastre contractors respectively, but shall now be assessed by, and paid directly to, PPA. The procedures to be followed are as stated in Sections 8, 9 and 10 of this Order.

Section 3. Definition of Terms - For the purpose of this Order, the following terms shall be understood to mean:

1. "Direct Collection" - A system whereby PPA directly bills and collects wharfage dues and government share on arrastre income from shippers/consignees.

2. "Daily Collection" - A system where the arrastre operator bills and collects wharfage dues and government share on arrastre income from the shippers/consignees. Such charges shall be remitted to PPA the following day after its collection upon presentation of a bill of charge by the Authority.
3. "Authority" - Refers to Philippine Ports Authority

Section 4. Grace Period for Other PMUs on Implementation of Direct Collection - For PMUs which are unable to effect direct collection upon the effectivity of this Order due to various factors, e. g. manpower capability, complexity of operations, geographical location of PPA office, and other similar circumstances, they are hereby given a maximum period of one (1) year hereon within which to implement direct collection. In the meantime, these PMUs shall adopt the daily collection method as an interim measure in order to monitor wharfage dues and government share on all incoming and outgoing cargoes. Procedural steps for daily collection as outlined in Sections 6 and 7 of this Order shall be observed.

Section 5. Basis for Billing of Government Share; Extension of Credit (Daily Collection) - Daily collection of government share shall be based on gross billing, and not on the actual amount received by the operator. In cases where credit is extended by the operator, such extension shall cover only the share corresponding to them, and shall not include the share which is due PPA.

Section 6. Procedures for Outbound Cargoes (daily collection) - The detailed procedures for the daily collection of arrastre fee, government share and wharfage dues for outbound cargoes shall be as follows:

A. SHIPPING COMPANY

1. Books shipper's cargoes and issues Bill of Lading or equivalent document indicating thereon the exact description and volume/tonnage of cargoes before entry of same into the premises.

B. ARRASTRE OPERATOR

1. Upon presentation by the shipper of the above-mentioned document, operator computes and bills:
  - a. arrastre charges
  - b. government share on arrastre income
  - c. wharfage dues
2. Receives payment and issues arrastre bill and arrastre official receipt in three (3) copies indicating arrastre government share and wharfage dues;

3. Remits wharfage dues and government share upon presentation of Bill of Charge by PPA.

C. PHILIPPINE PORTS AUTHORITY

1. Ensures correct billing and collections based on Bill of Lading, arrastre bill and arrastre official receipt presented;
2. Stamps shipper's copy of Bill of Lading with "FOR ENTRY" (Fig. 1) and accomplishes required data thereon;
3. Retains a copy of Bill of Lading, and arrastre official receipt;
4. Returns shipper's copy of Bill of Lading, arrastre bill and arrastre official receipt;
5. Accomplishes Daily Control Report (DCR) form in duplicate;
6. Sends the Bill of Charge supported by a copy of Daily Control Report to arrastre operator the following working day;
7. Receives payment and issues Official Receipt;
8. Upon entry of cargoes into the port premises, ensures that the cargoes tally with the documents presented. The Port Manager or his duly authorized representative shall reflect the vital information as required in the DCR hereto attached marked as Annex "A" of this Order.

Section 7. Procedures for Inbound Cargoes (Daily Collection) -  
The detailed procedures for the daily collection of port charges for inbound cargoes shall be as follows:

A. ARRASTRE OPERATOR

1. Upon presentation of Bill of Lading by the consignee, operator computes and bills;
  - a. arrastre charges
  - b. government share on arrastre income
  - c. wharfage dues, if not yet paid at the port of loading

2. Receives payment and issues arrastre bill and arrastre official receipt in three (3) copies indicating arrastre government share and wharfage dues;
3. Remits wharfage dues and government share upon presentation of Bill of Charge by PPA.

B. PHILIPPINE PORTS AUTHORITY

1. Ensures correct billing and collection based on Bill of Lading, arrastre bill and arrastre official receipt presented;
2. Stamps consignee's copy of Bill of Lading with "FOR RELEASE" (Fig. 2) and accomplishes required data thereon;
3. Retains copy of Bill of Lading and arrastre official receipt;
4. Returns consignee's copy of Bill of Lading, arrastre bill and arrastre official receipt;
5. Accomplishes Daily Control Report form in two (2) copies;
6. Sends the Bill of Charge supported by a copy of Daily Control Report to arrastre operator the following working day;
7. Collects and issues official receipt;
8. Upon exit of cargoes from the port premises, ensures that the cargoes tally with the document presented.

Section 8. Procedures for Outbound Cargoes (Direct Collection) -  
The detailed procedures for the direct collection of arrastre fee, government share and wharfage dues for outbound cargoes shall be as follows:

A. SHIPPING COMPANY

1. Books shipper's cargoes and issues Bill of Lading or equivalent documents indicating thereon the exact description and volume/tonnage of cargoes before entry of same into the port premises.

B. ARRASTRE OPERATOR

1. Upon presentation by shipper of the above-mentioned document, operator computes and issues arrastre bill in three (3) copies properly indicating the arrastre and government share,
2. Collects operator's share and issues arrastre official receipt in two (2) copies.

C. PHILIPPINE PORTS AUTHORITY

1. Ensures correct billing based on Bill of Lading, arrastre bill and arrastre official receipt presented;
2. Computes government share and wharfage dues;
  - a. If the total amount is ₱5.00 or more, issues computation sheet and official receipt upon payment;
  - b. If the total amount is less than ₱5.00, issues official cash ticket (Fig. 3) corresponding to the amount due. At the end of the day, issues computation sheet and official receipt in the name of the collecting officer concerned for the total amount of the cash tickets collected.
3. Stamps shipper's copy of Bill of Lading with "FOR ENTRY" and accomplishes required data thereon;
4. Retains a copy of arrastre bill and Bill of Lading;
5. Upon entry of cargoes into the port premises, ensures that the cargoes tally with the document presented.

Section 9. Procedures for Inbound Cargoes (Direct Collection) -  
The detailed procedures for the direct collection of arrastre fee, government share, wharfage dues for inbound cargoes shall be as follows:

A. ARRASTRE OPERATOR

1. Upon presentation of Bill of Lading, computes and issues arrastre bill in three (3) copies properly indicating the arrastre share and government share;
2. Collects operator's share and issues arrastre official receipt.

B. PHILIPPINE PORTS AUTHORITY

1. Ensures correct billing based on Bill of Lading, arrastre bill and arrastre receipts presented;
2. Stamps consignee's copy of Bill of Lading and accomplishes required data thereon;
3. Computes government share and wharfage dues, if the latter charge has not been paid at the port of loading;
  - a. If the total amount is ₱5.00 or more, issues computation sheet and official receipt upon collection of payment;
  - b. If the total amount is less than ₱5.00, issues official cash ticket for wharfage dues and government share upon collection of payment. At the end of the day, issues computation sheet and official receipt in the name of the collecting officer concerned corresponding to the total amount of the cash tickets collected.
4. Stamps consignee's copy of Bill of Lading with "FOR RELEASE" and accomplishes required data thereon;
5. Retains copy of arrastre bill and Bill of Lading;
6. Upon exit of cargoes from the port premises, ensures that the cargoes tally with the documents presented.

Section 10. Use of the Cash Ticket - All cash tickets to be used shall be requisitioned by the PMUs from the Head Office which shall take charge of purchasing these from the Government Printing Office. Collecting Officers in each PMU shall be held accountable for the money value of the cash tickets issued to them. For proper identification, the following information shall be stamped at the back of each ticket:

- a. Port Management Unit concerned
- b. Specific port charge (whether wharfage or government share)
- c. Ticket Number
- d. Date
- e. Initial of Cashier

Section 11. Issuance of Local Guidelines - All Port Managers are hereby advised to issue, if necessary and expedient, supplementary systems and procedures to effectively implement/carry out the objectives of this Order. They shall also devise systems in coordination with private port owners and cargo handling operators thereat and in ports which are not manned by PPA personnel in order to ensure effective collection of port charges.

Section 12. Saving Clause - Any provisions or portion of this Order declared by competent Authority as invalid shall not affect its other parts or provisions to which such declaration does not relate.

Section 13. Repealing Clause - All PPA Orders, rules and regulations, policies, guidelines, memoranda or circulars inconsistent herewith are hereby repealed, amended/modified accordingly.

Section 14. Effectivity - This Order shall take effect immediately.



E. S. BACLIG, JR.  
General Manager

POED/POD

PHILIPPINE PORTS AUTHORITY

PMU \_\_\_\_\_ Pier \_\_\_\_\_

ANNEX "A"

Date \_\_\_\_\_

DAILY CONTROL REPORT

Vessel Name : Voyage No. : Bill of Lading No. : Arrastre OR No. : GOV'T SHARE : WHARFAGE

TOTAL

\$ \_\_\_\_\_ \$ \_\_\_\_\_

Prepared by:

Finance Division

Distribution:

Original - Finance Division

Duplicate- Arrastre Operator

Tripligate-Operations Division



SAMPLE OF STAMP "FOR ENTRY" AND "FOR RELEASE"

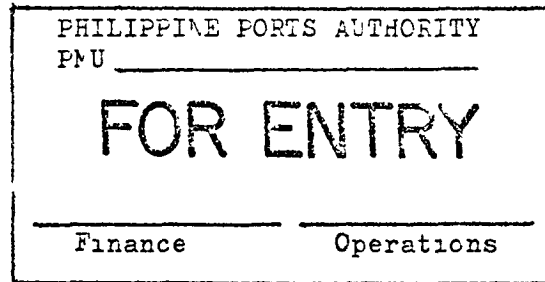


FIG. 1

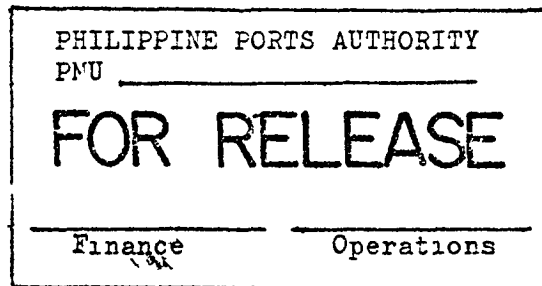


FIG. 2

APPLICABLE OFFICIAL CASH TICKETS

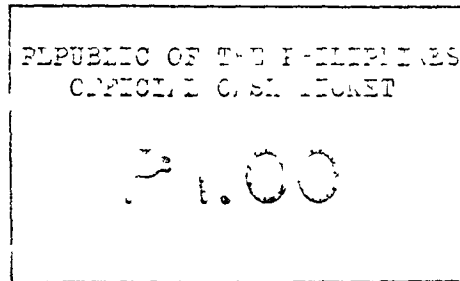


FIG. 5

- Each booklet contains 2,000 pieces
- These tickets are available in denominations of P.05, .10, .20, .25, .50 and 1.00