



**Republic of the Philippines
 Department of Finance
 BUREAU OF CUSTOMS
 PORT OF MANILA
 Customs District II-A
 South Harbor, Manila**



February 18, 2014

CUSTOMS MEMORANDUM ORDER

No. 07 - 2014

To : All Deputy Commissioners
 All Service Directors/Chiefs
 All District Collector/Port Collectors
 All Division/Section/Unit Heads
 All Other Concerned

Subject: Schedule of Cargo Handling Tariff Arrastre Charges and Wharfage Dues for Assessment Purposes at MICT & South Harbor

In view of the need for simplified rules and procedures in the computation of duties and taxes, and in line with the computerization program of the Bureau, the following schedule of wharfage fees and arrastre charges must be utilized in the computation of the landed cost of Customs assessment purposes as provided by the Philippine Port Authority, effective 16 January 2013.

I. CONTAINER CARGO

	<u>Basis</u>	Rate (Php) Exclusive of 12% VAT
A. Cargo Charges (Arrastre)		
1. FCL-Import		
20 footer	/box	3,727.00
40 footer	/box	8,551.00
45 footer	/box	8,551.00
2. FCL-Export		
20 footer	/box	3,043.00
40 footer	/box	6,989.00
45 footer	/box	6,989.00
2.1 Shut-out Export – an added charge on top of the arrastre (export) charge of		
Full/loaded	/box	3,039.00
Empty	/box	1,519.00

I.B. Charges on Containerized Dangerous Cargo (Exclusive of 12% VAT)

IMPORT

	<i>CLASS</i>	<i>ARRASTRE</i>
1x20	1,6,8*	5,590.50
	2,3,4,7*	4,658.75
	5,9*	4,099.70
1x40 and 1x45	<i>CLASS</i>	<i>ARRASTRE</i>
	1,6,8*	12,826.00
	2,3,4,7*	10,688.75
	5,9*	9,406.10

- * CLASS
1. Explosives
 2. Gases
 3. Flammable Liquid
 4. Flammable Solid
 5. Oxidizing Agent
 6. Poisonous
 7. Radioactive (Radiation)
 8. Corrosive (Acid)
 9. Irritants

I.C. Wharfage on Containerized Cargo

I.C.1. IMPORTED CARGO

a. 20 footer	Php 519.35
a. 40 footer	779.05
a. 45 footer	916.50

I.C.2. CARGO FOR EXPORT

a. 20 footer	Php 259.70
a. 40 footer	391.05
a. 45 footer	458.25

II. Arrastre on LCL/Break Bulk Cargo (Exclusive of 12% VAT)

<u>II.A. Import</u>	<u>Basis</u>	<u>Import</u>	<u>Export</u>
1. General cargo	/RT	149.00	122.00
2. Bagged Cargoes (Cargoes in bags)	/RT	264.00	216.00
3. Palletirized	/RT	117.00	96.00
4. Unpacked Fish	/MT	994.00	812.00
5. Fish in Cartons	/RT	664.00	542.00
6. Steel Products	MT/RT	75.00	143.00

