



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

October 27, 1995

**CUSTOMS MEMORANDUM ORDER**

No. 26-95

TO : All Collectors of Customs  
All Importers, Brokers & Representatives  
Others concerned

SUBJECT : Applicable Wharfage Fees and Arrastre Charges  
for Assessment Purposes

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 for Customs assessment purposes:

Wharfage Fees

- a) P17.00 per metric ton for cargo declared as Shipside Cargo
- b) P34.00 per metric ton for cargo declared as Pierside Cargo

OR Declared Fee if higher

Arrastre Charges

- a) For cargo declared as FCL, LCL and Conventional Pierside Cargo -  
P80.00 per metric ton

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b) For cargo declared as Shipline Cargo - P6.50 per metric ton  
OR Declared Charge if higher

It is emphasized that the rate notified above are for Customs assessment purposes only. Actual wharfage fee and arrastre charge payable to the port authority/arrastre operator will be governed by schedules issued by their organization.

All issuances inconsistent with this Order are hereby revoked.

This order shall take effect on Tuesday November 7, 1995.

  
GUILLERMO L. PARAYSO, JR.  
Commissioner