



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
<b>A. Cargo Charges (Arrastre)</b>		
<b>1. FCL-Import</b>		
20 footer	/box	3,727.00
40 footer	/box	8,551.00
45 footer	/box	8,551.00
<b>2. FCL-Export</b>		
20 footer	/box	3,043.00
40 footer	/box	6,989.00
45 footer	/box	6,989.00
<b>2.1 Shut-out Export – an added charge on top of the arrastre (export) charge of</b>		
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>
<b>1x20</b>	1,6,8*	5,590.50
	2,3,4,7*	4,658.75
	5,9*	4,099.70
<b>1x40 and 1x45</b>	<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

7. Logs	1000 Bd. Ft.	228.00	186.00
8. Lumber	1000 Bd. Ft.	228.00	186.00
9. Heavy Lift			
5 - 15	/MT	359.00	293.00
Over 15 to 20 tons	/MT	593.00	484.00
Over 20 tons	/MT	835.00	682.00
10. Checking Charge (Shipside Delivery)	MT/RT	17.00	17.00

***II.B. Wharfage Charges***

Revenue ton (Volume)	Php 30.55	Php 15.25
Metric ton (Weight)	36.65	18.35

All rules and regulations inconsistent with this Order are hereby deemed repealed, superseded or modified accordingly.

This order shall take effect immediately.

  
**JOHN P. SEVILLA**  
 Commissioner



FEB 26 2014




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
Manila 1099

**IMPORTS AND ASSESSMENT SERVICE**

**1<sup>st</sup> Indorsement**  
28 February 2014

Respectfully forwarded to **Ms. GLADYS CABUGAWAN**, Acting Chief, Central Records Division, the herein unnumbered Customs Memorandum Order dated February 18, 2014 and signed by the Commissioner on February 26, 2014, with subject: Schedule of Cargo Handling Tariff Arrastre Charges and Wharfage Dues for Assessment Purpose at MICT & South Harbor, for numbering and circularization.

  
**ARNULFO B. GAMBAYAN**  
Acting Director  
Import and Assessment Service