



29 July 2009

CUSTOMS MEMORANDUM ORDER

No. 32 2009

TO : All Deputy Commissioners
All Service Directors/Chiefs
All District/Port Collectors
All Division/Section/Unit Heads
All Others Concerned

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


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 as provided by the Philippine Ports Authority.

I. CONTAINERIZED CARGO

| A. Cargo Charges (Arrastre) | Basis | Rates(Php) |
|---|-------|------------|
| 1. FCL-Import | | |
| 20 footer | /box | 3,043.00 |
| 40 footer | /box | 6,983.00 |
| 45 footer | /box | 6,983.00 |
| 2. FCL-Export | | |
| 20 footer | /box | 2,485.00 |
| 40 footer | /box | 5,707.00 |
| 45 footer | /box | 5,707.00 |
| 2.1 Shut-out Export – an added charge on top of the arrastre (export) | | |
| charge of: | | |
| Full/loaded | /box | 2,482.00 |
| Empty | /box | 1,241.00 |

B. Wharfage on Containerized Cargo

| I. IMPORTED CARGO | | |
|-------------------|--|-----------|
| a. 20 footer | | Php519.35 |
| b. 40 footer | | 779.05 |
| c. 45 footer | | 916.50 |

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CARGO FOR EXPORT

| | | |
|----|-----------|-----------|
| a. | 20 footer | Php259.70 |
| b. | 35 footer | 329.95 |
| c. | 40 footer | 391.05 |
| d. | 45 footer | 458.25 |

3. FOREIGN TRANSHIPMENT

| | | |
|----|-----------|-----------|
| a. | 20 footer | US\$11.93 |
| b. | 35 footer | 14.99 |
| c. | 40 footer | 17.77 |
| d. | 45 footer | 20.83 |

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

Import

| | <u>Basis</u> | <u>Non-Palletized</u> | <u>Palletized</u> |
|---|--------------|-----------------------|-------------------|
| 1. General Cargo | | | |
| a. Bagged Cargoes (cargoes in bags, sacks) | /RT | Php216.00 | Php96.00 |
| b. Frozen Cargoes | | | |
| b.1 Unpacked Fish | /RT | Php811.00 | - |
| b.2 Fish in Cartons | /RT | 542.00 | - |
| c. Others (cargoes in crates, boxes, cases, drums, etc) | /RT | 122.00 | 96.00 |
| 2. Steel Products | /RT | 143.00 | 114.00 |
| 3. Logs | /1000 Bd Ft. | 186.00 | - |
| 4. Lumber | /1000 Bd Ft. | - | 186.00 |
| 5. Heavy Lift | | | |
| 5 - 15 | /MT | 293.00 | - |
| Over 15 to 20 tons | /MT | 485.00 | - |
| Over 20 tons | /MT | 681.00 | - |
| 6. Bulk Cargo | /MT | 122.00 | - |
| 7. Checking Charge (Shipside Delivery) | /RT | 14.00 | - |
| Roll-on-Roll-Off Charges | | | |
| 1. Vessel Charges (Stevedoring) | /RT | 65.00 | - |
| 2. Cargo Charges (Arrastre) | /RT | 122.00 | - |

D. Wharfage Charges

| | | |
|----------------------|----------|----------|
| Revenue ton (volume) | Php30.55 | Php15.25 |
| Metric ton (weight) | 36.65 | 18.35 |

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

IMPORT

| | CLASS | ARRASTRE | WHARFAGE |
|---------|-------------|-------------|-----------|
| 1 X 20' | 1, 6, 8* | Php4,565.00 | Php519.35 |
| | 2, 3, 4, 7* | 3,804.00 | 519.35 |
| | 5, 9* | 3,347.00 | 519.35 |

| | CLASS | ARRASTRE | WHARFAGE |
|---------|-------------|--------------|-----------|
| 1 X 40' | 1, 6, 8* | Php10,475.00 | Php779.05 |
| | 2, 3, 4, 7* | 8,729.00 | 779.05 |
| | 5, 9* | 7,681.00 | 779.05 |

EXPORT

| | CLASS | ARRASTRE | WHARFAGE |
|---------|-------------|-------------|-----------|
| 1 X 20' | 1, 6, 8* | Php3,728.00 | Php259.70 |
| | 2, 3, 4, 7* | 3,106.00 | 259.70 |
| | 5, 9* | 2,734.00 | 259.70 |

| | CLASS | ARRASTRE | WHARFAGE |
|---------|-------------|-------------|-----------|
| 1 X 40' | 1, 6, 8* | Php8,561.00 | Php391.05 |
| | 2, 3, 4, 7* | 7,134.00 | 391.05 |
| | 5, 9* | 6,278.00 | 391.05 |

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

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

This Order shall take effect immediately.

NAPOLEON D. MORALES
Commissioner



89-05554
Approved: I. Morales