



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

**ASSESSMENT AND OPERATIONS COORDINATING GROUP**

**MEMORANDUM**

**TO : ALL DISTRICT COLLECTORS  
ALL SUB-PORTS COLLECTORS**

**SUBJECT : SCHEDULE OF WHARFAGE AND ARRASTRE CHARGES**

**DATE : 18 MAY 2017**

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In order to update the system being used by the MISTG in the computation of wharfage and arrastre charges as component parts of the landed cost in determining the Value Added Tax due, you are hereby directed to submit to this Office schedule of fees being implemented by the Philippine Ports Authority and arrastre operators within your respective district/port of jurisdiction.

Submit your report within five (5) days from receipt hereof.

For your appropriate action.

  
**ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner, AOCG