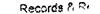


## Republika ng Pilipinas

## PANGASIWAAN NG DAUNGAN NG PILIPINAS





(PHILIPPINE PORTS AUTHORITY) Marsman Bldg 22 M de San Francisco South Harbor, Manila 1018

APR 3 0 1997

PPA ADMINISTRATIVE ORDER NUMBER 03-97

ML- OFFICE Ret it

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: All Port District Managers, Port Managers, Shipping Companies, Cargo Handling Operators, Ports Operators and Others Concerned

AMENDMENT TO PPA ADMINISTRATIVE ORDER NO. 01-97 SUBJECT:

Pursuant to the provisions of BIR Revenue Regulations No. 6-97, dated January 2, 1997, port charges against foreign shipping is hereby reclassified under VAT Exempt PPA Charges. Sub-para. 4.1.10 of PPA Administrative Order No. 01-97 is hereby deleted and para. 4.2 is amended as follows:

- "4.2 VAT Exempt PPA Charges
  - 4.2.1 Fees and Charges which arise from the use of government facilities are exempt from VAT.
    - 4.2.1.1 Harbor/Port Dues
    - 4.2.1.2 Berthing/Anchorage/Dockage Fees
    - 4.2.1.3 Usage Fees
    - 4.2.1.4 Wharfage Dues
    - 4.2.1.5 Storage Fees
    - 4.2.1.6 Lay-up Fees
  - Charges against services to vessels engaged 4.2.2 exclusively in international shipping (zerorated or 0% VAT)

All charges against the vessels of foreign shipping companies paid thru the members of the Association of International Shipping Lines, Inc. (AISL)

- 4.2.3 Other VAT exempt PPA Charges
  - 4.2.2.1 Administrative fines and penalties
  - 4.2.2.2 Water Supply Service Charges
  - 4.2.2.3 Electrical Consumption Charges
  - 4.2.2.4 Interest and penalty charges"

For compliance.

L. AGUSTIN General Manager

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