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PPA Memorandum Circular
Number 08 -2006



TO All Port District Managers/Port Managers/
HO RC Managers and Others Concerned

SUBJECT **Invoicing/Receipting Requirements Pursuant to
Revenue Regulations No. 16-2005 and 9-2006**

- 1 A VAT Invoice or VAT Official Receipt (Annexes 1 & 2) shall be issued for a transaction subject to 12% VAT, Zero-Rated VAT, VAT Exempt or combination thereof
- 2 The amount shall be indicated in the following columns
 - 2.1 "Amount" - the basic charge or revenue
 - 2.2 "VAT" - the amount of Value Added Tax
 - 2.3 "For Non-VATABLE" - indicate "VAT Exempt" or "Zero-Rated" or "non-revenue item", whichever is applicable
 - 2.4 "Total" - the gross amount inclusive of VAT
- 3 The **name, address and Taxpayer Identification Number (TIN)** of the customer/port user shall be clearly indicated in the spaces provided
 - 3.1 Indication of the above information is mandatory for
 - 3.1.1 Customers/port users engaged in business or exercising profession regardless of amount
 - 3.1.2 Individuals whose transaction is P1,000 00 or more
 - 3.2 Non-company or individual customers with less than P1,000 00 transaction may be identified as Casual Customers and may not necessarily be required to submit the information in No 3 above

VISION

By 2010 PPA shall have met the international standards in port facilities and services in at least ten (10) ports in support of national development

MISSION

We commit to provide reliable and responsive services in our ports, sustain development of our port communities and the environment, and be a model corporate agency of the government

4 The VAT Invoice and the VAT Official Receipt shall be issued in the name of the customer/port user as follows

4 1 Name of Cargo Owner - for charges against cargo such as wharfage, storage, arrastre, stripping, stuffing, terminal fee and other ancillary services on cargo

The name of the broker/agent/shipping line/shipping agent/any person paying for the charges against the cargo of the consignee/shipper/cargo owner shall be indicated only in parenthesis (refer to Revenue Regulation No. 9-2006) or in the “remarks” or “particulars” box.

4 2 Name of Vessel Owner/Charterer - for charges against vessel such as usage, dockage, berthing, port dues, anchorage, line-handling fee, PPA share on ship repair, stevedoring and other ancillary services on vessel

4 3 Name of Cargo Handling Operator - for the PPA share on cargo handling fees and charges

4 4 Name of Terminal Operator - for fixed and variable fees and charges

4 5 Name of Lessee - for rental fees and charges

4 6 Name of Trainee/Trainee's Company - for training fees and charges

4 7 Name of Passenger - for terminal fee and other ancillary services fees on passengers

4 8 Name of Employee - for liquidation and other miscellaneous fees and charges

5 This Circular amends all orders, circulars, rules and regulations and other issuances which are inconsistent herewith

For strict compliance.


ATTY. OSCAR M. SEVILLA
General Manager

