

[MARINA ADVISORY NO. 2018-04, March 15, 2018]

RULES AND REGULATIONS IMPLEMENTING THE DOCUMENTARY STAMP TAX RATE ADJUSTMENT UNDER REPUBLIC ACT NO. 10963, OTHERWISE KNOWN AS THE "TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN) LAW"

*Adopted: 05 March 2018
Date Filed: 15 March 2018*

Notice is hereby given that the Maritime Industry Authority (MARINA) will implement the new rate of Documentary Stamp Tax (DST), increasing the amount from Php15.00 to Php30.00 per certificate/document, pursuant to the Bureau of Internal Revenue (BIR) Revenue Regulations No. 4-2018 dated December 19, 2017 on the following Certificates/Documents issued by this Authority:

DOMESTIC SHIPPING SERVICE (DSS)

1. Certification of Ownership (CO)
2. Certificate of Philippine Registry (CPR)
3. Coastwise License (CWL)
4. Bay and River License (BRL)
5. Pleasure Yacht License (PYL)
6. Certificate of Deletion from Philippine Registry
7. Annotation of Mortgage
8. Release of Mortgage
9. Registration of Logbook
10. Accreditation Certificate under MC No. 2006-003
11. Continuous Synopsis Record (CSR)
12. Civil Liability Certificate (CLC)
13. Special Permit
14. Letter-authority to acquire ships through importation/bareboat charter/lease irrevocable purchase/lease with option to purchase
15. Letter-approval for Local Sale/Transfer of Ownership
16. Letter-endorsement to various government agencies

FRANCHISING SERVICE (FS)

Certificate of Public Convenience (Decisions and Certificates)

1. Issuance
2. Extension/Renewal
3. Re-Issuance

4. Revalidation
5. Amendment

- Exemption from Securing Certificate of Public Convenience (Decisions and Certificates)

- Exemption from Securing Certificate of Public Convenience (Decisions and Certificates)

1. Issuance
2. Amendment

- Provisional Authority (Order)

1. Issuance
2. Extension/Renewal

- Special Permit (Order)

1. Issuance
2. Extension/Renewal

- Sale and Transfer (Decision)

- Certification

SHIPYARD REGULATIONS SERVICE (SRS)

- Naval Architecture & Marine Engineering Division

1. Authority to Acquire Vessel thru Local Construction
2. Plans Approval Letter
3. Construction Certificate under PD 1059/MC No. 2015-07
4. Tonnage Measurement Certificate
5. International Tonnage Certificate
6. Load Line Certificate
7. International Load Line Certificate
8. International Load Line Exemption Certificate
9. Certificate of Stability
10. Intact Stability Booklet Calculation
11. Stability Exemption Certificate
12. Approval of Damage Stability Booklet
13. Accreditation of Marine Surveying Company
14. Accreditation of Load Line Assigning Authority
15. Accreditation of Load Line Assignor
16. Accreditation to Conduct Inclining Experiment & Stability Calculations/Damage Stability

- Shipyard Development & Licensing Division

1. Certificate of Registration (SBSR/SR) Afloat & Boatbuilding
2. Approval of Waiver under PD 1221