

**[BOC CUSTOMS MEMORANDUM ORDER NO. 07-
2014, February 18, 2014]**

**SCHEDULE OF CARGO HANDLING TARIFF ARRASTRE CHARGES
AND WHARFAGE DUES FOR ASSESSMENT PURPOSES AT MICT &
SOUTH HARBOR**

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 of Customs assessment purposes as provided by the Philippine Ports Authority, effective 16 January 2013

I. CONTAINER CARGO

	Basis	Rate (Php) Exclusive of 12% VAT
A. Cargo Charges (Arrastre)		
1. FCL- Import		
20 footer	/box	3,727.00
40 footer	/box	8,551.00
45 footer	/box	8,551.00
2. FCL- Export		
20 footer	/box	3,043.00
40 footer	/box	6,989.00
45 footer	/box	6,989.00
2.1 Shut-out Export – an added charge on top of the arrastre (export) charge of		
Full/loaded	/box	3,039.00
Empty	/box	1,519.00

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

IMPORT		
	<i>CLASS</i>	<i>ARRASTRE</i>
1x20	1,6,8*	5,590.50
	2,3,4,7*	4,658.75
	5,9*	4,099.70