

[PRESIDENTIAL DECREE NO. 441, April 25, 1974]

AMENDING SECTIONS 2801 AND 2802 OF THE TARIFF AND CUSTOMS CODE, AS AMENDED BY PRESIDENTIAL DECREE NO. 34

WHEREAS, the further development, improvement and maintenance of pier and port facilities will greatly enhance our national economic development; and

WHEREAS, to enable the Government to implement and sustain a massive, systematic and accelerated program on port development, construction and maintenance of port facilities, it becomes necessary to levy wharfage dues not only on imported and exported articles but on domestic articles transported at national ports as well, and thereby insure an equitable distribution of the costs of providing and maintaining port facilities;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers in me vested by the Constitution, do hereby decree and order that Sections 2801 and 2802 of Republic Act No. 1937, otherwise known as the Tariff and Customs Code of the Philippines, as amended by Presidential Decree No. 34, shall be and are hereby further amended to read as follows:

"SEC. 2801. Definition. — Wharfage due is the amount assessed against the cargo of a vessel engaged in foreign or coastwise trade, based on the quantity, weight or measure received and/or discharged by such vessel. The owner or consignee of the article, or the agent of either, is the person liable for such charge.

"SEC. 2802. Schedule of Dues. - There shall be levied, collected and paid as wharfage dues, on all articles imported or brought into the Philippines, a charge of eight pesos (P8.00) per gross metric ton; on articles exported from the Philippines, a charge of four pesos (P4.00) per gross metric ton and on domestic articles transported at national ports, a charge of one peso (P1.00) per gross metric ton: *Provided*, That in the case of logs, or flitches twelve inches square or equivalent cross-sectional area, or over, the charge shall be three pesos (P3.00) per cubic meter if exported from the Philippines and eighty centavos (P0.80) per cubic meter if transported at national ports, while in the case of iron sands and magnetites, ferrous and nonferrous ores and concentrates, the charge shall be sixty centavos (P0.60) per gross metric ton if exported from the Philippines and twenty centavos (P 0.20) per gross metric ton if transported at national ports: *Provided, further*, That in case the articles imported into or exported from or transported within the Philippines are loaded or unloaded offshore, in midstream, or in private wharves where no loading or unloading facilities are owned and maintained by the Government, the wharfage fees shall be fifty percent (50%) of the rates provided for herein."

This Decree shall take effect on January 1, 1974.

Done in the City of Manila, this 25th day of April, in the year of Our Lord, nineteen hundred and seventy-four.