

**[ CPA MEMORANDUM CIRCULAR NO. 17-97,  
September 29, 1997 ]**

**IMPLEMENTING GUIDELINES ON THE PROPER ASSESSMENT AND  
COLLECTION OF THE 1997 CPA TARIFF RATES ON CARGOES**

**Preamble**

Pursuant to Sections 7 & 9 of RA 7621 and in order to ensure the proper assessment and collection of the new tariff rates on cargoes under CPA Memorandum Circular No. 16, the following regulations are hereby prescribed:

**ARTICLE I**

**Scope**

This Circular shall cover cargoes that are discharged at government/private ports or anchorage areas within the jurisdiction of the Cebu Port Authority pursuant to R.A. 7621.

**ARTICLE II**

**Definition of Terms**

1. Authority — refers to the Cebu Port Authority
2. Container — means any structure so designed to hold and keep articles, materials and products together inside a hold in the form of boxes, tanks, or the like, for singular or unit handling and transport, generally having any internal volume or capacity of not less than sixteen (16) cubic meters. It is further defined according to their uses as dry cargo, refrigerated, liquid bulk, platform, open top, solid bulk, ventilated, etc.
3. Containerized Cargoes — means cargoes packed in containers for easy handling or transportation of same as a unit.
4. Created Cargoes — cargoes contained in a case or framework (which is not a container van) with dimensions of less than 16 cubic meters rendering the load to be handled as a unit.
5. Domestic Cargoes — are cargoes brought to a pier, wharf or bulkhead to and from a port within the Philippine waters.
6. Export Cargoes — are cargoes brought to a pier, wharf or bulkhead intended for shipment to a foreign port.

7. Foreign Transshipment Cargo — refers to any article arriving at the port from a foreign port or place and destined for reshipment to another foreign port.
8. Full Container Load (FCL) — means a container loaded with cargoes belonging to a single consignee and/or covered by only one Bill of Lading.
9. General Breakbulk Cargo — means those that are listed in a number of bills of lading, each consisting of different commodities. These include but are not limited to bagged cargoes, crates, cylinders, cases, baskets, bales, rolls, drums and such other like or similar types of packing; including vehicles, live animals, crated or uncrated fowls such as chickens, ducks and the like and other loose cargoes.
10. Import Cargoes — are cargoes coming from a foreign country brought to a pier, wharf or bulkhead by vessel coming from a foreign port.
11. LCL Container (Less Container Load) — refers to containerized cargoes owned by or belonging to more than one shipper/consignee and/or covered by more than one bill of lading.
12. Minimum Charge — It is the least amount of payment due from port users based on prescribed rates.
13. Port Charges — refer to port dues, dockage at berth, dockage at anchorage, usage and lay-up fees, wharfage, storage fees assessed on the vessel/cargo.
14. Private Port — For purposes of this circular, a private port is a port duly registered with the CPA and which is owned and operated exclusively or commercially by a private person or entity catering to its own cargo or cargoes owned by third parties.
15. Revenue Tonnage — means 1,000 kgs. or 1.0 cubic meters whichever yields the greater amount of revenue.
16. Third Party Cargoes — refer to cargoes not owned by the private port/port facility owner/operator
17. Transit Cargo for Export — refer to any article arriving at any domestic port from another domestic port or place and destined for reshipment to a foreign port.
18. Wharfage — is a charge on all cargoes, whether containerized or not, coming in/going out or transhipped through any port facility.

## **ARTICLE III**

### **Specific Guidelines**

#### **SECTION A. Wharfage**

1. Subject to the Charge — The following are subject to the payment of wharfage fee:

1.1 All cargoes whether or not containerized loaded or unloaded at any government or private port. The owner or consignee of the article, or agent of either, is liable for such charge.

## 2. Assessment of Wharfage

2.1 The One Hundred (100%) Percent Wharfage rates shall be applicable to all cargoes loaded/unloaded at government port facility. However, only Fifty (50%) Percent shall be imposed on cargoes loaded/unloaded at anchorage or midstream.

2.2 All foreign and domestic cargoes whether containerized or not which are loaded/discharged from a vessel in a private port registered with the Authority shall be charged Fifty (50%) Percent of the Wharfage rate for government port per 1995 Port Tariff.

2.3 Wharfage for foreign containerized cargo shall be applied only on FCL containers. LCL foreign containers shall be charged the rates for non-containerized cargoes, except LCL singles where the same shall be charged wharfage on a per box basis, provided no stripping or stuffing is done in port.

As contradistinguished from LCL containers, LCL singles refer to containerized cargo owned by one or more than one shipper/consignee but covered by only one bill of lading.

2.4 Wharfage for domestic containerized cargoes shall be applied for both FCL and LCL containers and shall be charged on a per box basis provided no stripping or stuffing is done in port.

2.5 Foreign and domestic non-containerized cargoes shall be charged wharfage every time they are loaded or unloaded in a port based on their total revenue or metric tonnage, whichever is applicable, rounded off to the nearest to in case of non-containerized cargo, or per box basis in case of containerized cargoes.

2.6 Empty containers (domestic or foreign ) shall not be charged wharfage provided such empty containers are owned by the carrying vessel. However, empty containers (Foreign or Domestic) which are transported to any Philippine port which are not owned by the carrying vessel as evidenced by their covering shipping documents or manifested as commercial cargo shall be subject to wharfage.

2.7 Foreign Transshipment Cargo shall be charged wharfage only upon entrance at the port per metric ton, revenue ton or per box whichever is applicable, payable by the shipping line/agent. Outgoing Foreign Transshipment Cargo shall no longer be charged Wharfage.

2.8 Import cargo shall be subject to foreign Wharfage rate at the port of entry and coastwise movement of said cargo shall be also subject to domestic wharfage. The reverse shall apply to export cargo.