

**[PPA MEMORANDUM CIRCULAR NO. 13-2013,
December 11, 2013]**

**CLARIFICATION OF PPA MEMORANDUM CIRCULAR NO. 22-2004
ENTITLED "ASSESSMENT OF WHARFAGE ON EMPTY CONTAINERS
OF SHIPPING LINES ENGAGED IN FOREIGN AND DOMESTIC
TRADE"**

Adopted: 11 December 2013

Date Filed: 02 January 2014

PPA Memorandum Circular (MC) No. 22-2004 dated July 12, 2004 was issued amending the guidelines on the treatment of empty containers in foreign and domestic trade. This circular was clarified per Memorandum dated September 21, 2004 by the AGM for Operations.

There, however, still some issues raised as regards the assessment and granting of exemption of Wharfage for empty containers.

To address the concerns, the following further clarifications are hereby issued, as follows:

I. General Principle

Empty containers (Domestic or Foreign) shall not be charged Wharfage (import, export, domestic, as the case may be), provided such empty containers are owned by the carrying vessel.

II. Treatment of Foreign Empty Containers

A. Subject to Import Wharfage

1. Empty containers imported into the country, manifested as commercial cargoes, not owned by the carrying vessel and transported to other domestic ports.
2. Foreign-owned containers once emptied which exceed the period for conditional entry as declared by the Bureau of Customs (BOC).
3. Foreign empty containers that are not owned by the carrying vessel but owned by companies in the business of container leasing, cargo forwarding or logistics.

B. Not Subject to Import Wharfage

1. Foreign empty containers owned by the carrying vessel.
2. Foreign-owned containers once emptied and do not exceed the period for conditional entry as set by the BOC.
3. Foreign empty containers brought into the Philippines and/or transhipped to other domestic ports thru the vessel owner for use in the exportation of Philippine products. *(To ensure that foreign empty containers brought in the*