

**[PPA MEMORANDUM CIRCULAR NO. 05-2004,
February 06, 2004]**

GUIDELINES ON PROTESTED ACCOUNTS

1. Authority

1.1. Section 6(a)(iii) of Presidential Decree 857

1.2. Section 22 of Presidential Decree 857

2. Definition of Terms

2.1. Protested account refers to an account where a protest was filed by the port user contesting a billing due to policy issue or due to erroneous computation.

2.2. Protest on policy issue shall mean a protest contesting the basis of the billing or assessment, which includes application of the tariff rates/regulations, corporate policies and the like.

3. Procedural and Documentary Requirements for Protested Accounts

3.1. Protest on Policy Issue

3.1.1. For protests due to policy issue, the aggrieved port user shall file with the PMO concerned not later than ten (10) calendar days from the date of receipt of the bill, assessment or collection demand a "Notice of Protest." The official form is incorporated in this guidelines as Annex A^{*}. The pre-numbered Notice of Protest shall be provided by the PMO concerned.

3.1.2. The aggrieved port user shall pay "under protest" at least 50% of the protested billing or assessment.

3.1.3. The Port Manager shall render a ruling or resolution on the protest within thirty (30) calendar days stating the laws, rules and regulations as basis thereof.

3.1.4. Any port user aggrieved by the above ruling may, within ten (10) calendar days from notification of the ruling, appeal to the PDO exercising jurisdiction over the PMO from where the questioned decision