

**[PPA MEMORANDUM CIRCULAR NO. 24-97,
August 01, 1997]**

**CLARIFICATION ON THE EXEMPTION OF IMPORT/EXPORT
EMPTY CONTAINERS FROM PAYMENT OF WHARFAGE**

In view of the still varied interpretations of the guiding rules on the exemption of import/export empty containers from payment of wharfage, the following clarification is hereby issued:

1. Statement of Policy — All containers, foreign or domestic, which are owned by the carrying vessels, shall be treated as part of vessels' gears and shall, therefore, be free from wharfage unless otherwise stated in this Circular.

2. Implementing Rules —

2.1 The provisions of PPA Memorandum Circular No. 03-95 entitled Implementing Guidelines on the Proper Assessment and Collection of the 1994 Port Tariff Rates, are valid and quoted as follows:

Section E Wharfage

2. Assessment of Wharfage

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

Section H Exemptions From Wharfage

9. Empty containers which are imported or brought into the Philippines and/or transshipped to other domestic ports for use in the exportation of Philippine products shall be exempt from wharfage.

2.2 The above provisions are hereby clarified as follows:

2.2.1 Empty containers in coastwise trade — Empty containers used in coastwise trade and owned by the carrying vessel shall not be charged wharfage.

2.2.2 Stripped container — Empty containers resulting from stripping of imported containerized cargoes, consequently used for export of domestic cargoes, shall be exempt from wharfage.