

**[ PCA ADMINISTRATIVE ORDER NO. 01, January  
26, 1996 ]**

**RULES AND REGULATIONS IMPLEMENTING EXECUTIVE ORDER  
NO. 159 DIRECTING AMONG OTHERS, GOVERNMENT-OWNED OR  
CONTROLLED CORPORATIONS TO REVISE THEIR FEES AND  
CHARGES**

WHEREAS, RA 1145 and PD 1468 as amended by PD 1854 authorize the Philippine Coconut Authority (hereinafter PCA) to impose and collect fees to be used exclusively to defray its operating expenses;

WHEREAS, pursuant to the aforementioned laws, PCA issued Administrative Order No. 001, Series of 1983 effective 01 February 1983 prescribing a fee of three centavos (P0.03) for every kilo of copra or husked nuts or their equivalent in copra terms of other coconut products delivered to and/or purchased by copra exporters, oil millers, desiccators and other end-users of coconut products;

WHEREAS, the present rate of three centavos (P0.03) per kilogram of copra or husked nuts or its equivalent in copra terms of other coconut products has remained unchanged since its implementation in 1983 and is no longer sufficient, just nor reasonable to maintain the PCA's cost of operation;

WHEREAS, on 23 February 1994 the Office of the President issued Executive Order No. 159 pursuant to Executive Order No. 292 (Administrative Code of 1987) directing, among others, government-owned or controlled corporations to revise their fees and charges at just and reasonable rates sufficient to recover at least the full cost of services rendered;

WHEREAS, for purposes of determining the just and reasonable rates to be imposed, PCA conducted studies, hearings and consultations with the concerned sectors in accordance with the Department of Finance Department of Budget and Management Joint Circular No. 2-94 dated 14 December 1994 prescribing the Rules and Regulations implementing Executive Order No. 159;

WHEREAS, after studies, hearings and consultations, it has been determined that the actual expenses incurred by the PCA for regular services rendered necessitates an upgrading of the rate of fees, to enable it to effectively perform its mandate of pursuing the integrated development of the coconut industry to benefit all sectors concerned;

WHEREAS, there is a need to adopt a new procedure for the effective remittance of the PCA Fee;

NOW, THEREFORE, pursuant to the foregoing premises and Resolution No. 035-95 dated December 6, 1995 of the PCA Governing Board, the following rules and

regulations are hereby issued and prescribed for the revision, payment and collection of the PCA Fee;

*SECTION 1. Coverage and Amount of the PCA Fee* — There shall be imposed and collected a PCA Fee of six centavos (P0.06) for every kilo of copra or the copra equivalent of husked/de-husked nuts, fresh young nuts ("buko"), coconut oil, desiccated coconut, and other coconut products delivered to and/or purchased by coconut exporters, oil millers, dessiccators and other end-users of coconut products.

*SECTION 2. Who Shall Pay the PCA Fee* — Upon the effectivity of this Administrative Order, the PCA Fee shall be paid and collected form the following in the manner hereinafter prescribed:

1. Pure oil millers
2. Oil millers who are also refiners
3. Desiccators
4. Exporters of copra, whole or husked nuts and fresh young nuts ("buko")
5. Other end-users of coconut products including refiners, cocochemical producers, and other coconut processors; Provided that, such end-users who are assessed the PCA Fee shall not be required to pay the same upon their submission of proof of previous payment thereof by their suppliers thru Official Receipts, or Certifications of Payment indicating the official receipt number, date of issuance, volume and amount paid; Provided further, that said end-users shall ensure that their suppliers are payors of the PCA Fee who are registered as such by the PCA in accordance with Section 6 hereinbelow. For this purpose, and in case of doubt, said end-users are hereby enjoined to verify with PCA if their suppliers are registered PCA Fee payors.

*SECTION 3. How the PCA Fee Shall be Paid and Collected* — The PCA fee shall be paid and collected in the following manner:

- a. For domestic sales, remittance shall be made on the Friday immediately following the weekly period when the sale was made and on the basis of the volume of sale declared by the responsible officer of the miller, desiccator or other payor contemplated in Section 2 above in an Assessment Order of Payment as prescribed by PCA.
- b. For export sales, remittance shall be made within fifteen (15) days from the date of the completion of the loading and on the basis of the volume of sales declared by the responsible officer of the exporter or other payor contemplated in Section 2 above in the Assessment Order of Payment as prescribed by PCA.
- c. For purposes of the above description, the volume of sales shall be determined as follows: (i) domestic sales volume shall correspond to the local sales invoice; (ii) export sales volume shall be based on shipped weight at the time/completion of loading as certified by the marine cargo surveyor.