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

PCA ADMINISTRATIVE ORDER NO. 01, January 26, 1996

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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.

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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.

d. Remittances and payments shall be made in cash, manager’s check or company check.

SECTION 4. Where to Pay the PCA Fee — The PCA shall be paid at the PCA Central Office or at the PCA Regional Office where the payor is situated.

SECTION 5. Effect of Burning, Loss or Destruction of Coconut Products Subject to PCA Fee — The burning, loss or destruction of coconut products delivered to or purchased by PCA Fee payors shall not be a ground for exemption from the payment of the PCA Fee. In such cases, the PCA Fee shall be assessed on the basis of the volume declared under oath in a report of loss which may be supported by purchase invoices or delivery receipts of suppliers, or in any claim for insurance or other form of indemnification.

SECTION 6. Monitoring of Payments and Collections; Register of PCA Fee Payors — The PCA shall monitor and ensure the payments of the PCA Fee thru a Register of PCA Fee Payors. For this purpose, actual payment of the PCA Fee shall automatically include the payor in the register of PCA Fee Payors.

To further ensure the payment and collection of the PCA Fee, refiners, cocochemical producers and other coconut processors shall submit to the PCA on a weekly basis their purchase reports supported by purchase invoices, disclosing and identifying therein the names and addresses of their suppliers and the names of their officers and/or duly designated representatives in case of juridical entities.

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In addition to purchase reports, the said refiners, producers and processors shall submit on a weekly basis production and sales reports in simplified forms indicating the names and volumes of the raw materials used as well as the commodities produced and volumes sold.

SECTION 7. Transitory Provisions — Within ten (10) days after February 11, 1996, all payors contemplated in Section 2 herein shall submit to PCA sworn statements of their cut-off stock inventories and balances of outstanding purchase contracts as of close of business hours February 11, 1996. The sworn statements must bear the certification of the company's Chief Executive Officer and External Auditor and shall include the following data and information:

a. For Outstanding Purchase Contracts

1) Coconut products contracted

2) Contract dates and numbers

3) Exact names and addresses of suppliers

4) Volume contracted in kilograms, net value, and undelivered volume

5) Expiry dates

b. For Cut-Off Stock Inventories

1) Volume in kilograms of coconut products in commodity and in copra terms which are in the possession or under the control of the payors contemplated in Section 2.

Any and all volumes not reported within the aforementioned period shall be subject to the new rate of six centavos (P0.06) per kilogram of copra or its equivalent in other products.

SECTION 8. Year-End Reports of Cut-Off Stock Inventory And Balances of Outstanding Purchase Contracts — All payors contemplated in Section 2 above shall, within the first fifteen (15) days of every succeeding year beginning 1997, submit to the PCA sworn statements of their cut-off stock inventory and balances of outstanding purchase contracts as of December 31 of the preceding year. The sworn statements shall bear the certification of the company's Chief Executive Officer and External Auditor and shall include the data and information specified in Section 7 a and b.

SECTION 9. Withholding of Customs Loading Permit — the PCA shall enlist the assistance of the Bureau of Customs as by promptly advising the latter of any and all failure or refusal to pay the adjusted fee herein. The PCA shall request the Bureau of Customs to withhold the issuance of loading permit for exportable coconut products, without prejudice to the imposition of sanctions already provided for under existing rules, orders or regulations.

SECTION 10. Sanctions — Short/non-payment for any particular CISF period/s, non-submission of reports within the time prescribed for such particular period/s,and submission of false reports, shall be considered as evidence of fraudulent failure to pay the assessment due in violation of P.D. 1468 as amended by P.D. 1854 without prejudice to the applicability of the provisions of the Revised Penal Code on Falsification of documents.

The PCA Administrator or his duly designated representative may initiate the investigation, inspection, and prosecution of any person or entity found to be violating any of the provision of this Administrative Order, including the inspection of records, reports, inventories, equipment , and facilities of PCA Fee payors to ensure that the PCA Fee or the correct amount thereof is properly remitted to the PCA.

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SECTION 11. Suppletory Rules — All provisions of Administrative Order No. 001, series of 1983, and other existing rules, orders and circulars not otherwise inconsistent herewith shall remain effective.

SECTION 12. Effectivity — These rules and regulations shall take effect after fifteen (15) days from date of publication in two (2) newspaper of national and general circulation.

Adopted: 26 Jan. 1996

(SGD.) VIRGILIO M. DAVID
Administrator

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