

SEA FREIGHT RATES

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WHEREAS, the existing sea freight rates before the effectivity of the EVAT law includes the 3% common carrier's tax;

WHEREAS, upon the effectivity of the EVAT law, the Board increased the sea freight rates to allow shipowners to recover their respective EVAT expenses less the 3% common carriers tax;

WHEREAS, in the Decision dated September 11, 1996 in ERB Case No. 96-67, the EVAT component of the automatic formula is 10% inclusive of the 3% carriers tax;

WHEREAS, this issue of the EVAT law had already been acted upon by the former Board via a letter dated February 27, 1991 signed by then Commissioner Arnaldo P. Baldonado;

WHEREFORE, the Board hereby resolves as it hereby resolves to adopt the action taken by the former Board Member Arnaldo P. Baldonado regarding the EVAT law via the letter dated February 24, 1997.

Adopted: 24 March 1998

(SGD.) NEPTALI S. FRANCO
Chairman

(SGD.) MELINDA L. OCAMPO
(SGD.) ARTEMIO P. MAGABO
(SGD.) BERNARDA C. LAVISORES
Board Members

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