

AMENDMENT TO PPA ADMINISTRATIVE ORDER NO. 01-97

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Pursuant to the provisions of BIR Revenue Regulations No. 6-97, dated January 2, 1997, port charges against foreign shipping is hereby reclassified under VAT Exempt PPA Charges. Sub-para. 4.1.10 of PPA Administrative Order No. 01-97 is hereby deleted and para. 4.2 is amended as follows:

"4.12 VAT Exempt PPA Charges

4.2.1. Fees and Charges which arise from the use of government facilities are exempt from VAT

- 4.2.1.1. Harbor/Port Dues
- 4.2.1.2. Berthing/Anchorage/
Dockage Fees
- 4.2.1.3. Usage Fees
- 4.2.1.4. Wharfage Dues
- 4.2.1.5. Storage Fees
- 4.2.1.6. Lay-Up Fees

4.2.2. Charges against services to vessels engaged exclusively in international shipping (zero-rated or 0% VAT)

All charges against the vessels of foreign shipping companies paid thru the members of the Association of International Shipping Lines, Inc. (AISL)

4.2.3. Other VAT exempt PPA Charges

- 4.2.2.1. Administrative fines and penalties
- 4.2.2.2. Water Supply Service Charges
- 4.2.2.3. Electrical Consumption Charges
- 4.2.2.4. Interest and penalty charges"

For compliance.

Adopted: 30 Apr. 1997

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