NEW PERIOD OF WHARFAGE EXEMPTION OF BOI REGISTERED ENTERPRISES

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I

Authority

1.1 R.A. 5186, R.A. 6135, P.D. 1789, as amended by B.P. 391, and E.O. 226, as amended.

1.2. BOI Board Resolution No. 10-26 s. 96 and BOI Mancom Resolution No. 39-15 s. 1996

II

Objective

In order to ensure proper implementation of the new policy issued by the Board of Investments (BOI) on the period of exemption from payment of wharfage dues of firms registered therewith.

III

Coverage

3.1 The exemption from payment of export wharfage dues covers all enterprises registered with the Board of Investments.

IV

Implementing Guidelines

4.1 The period of exemption for BOI registered enterprises shall be ten (10) years from date of registration or start of commercial operations whichever is more favorable to the firm.

4.2 The term "start-up of operations", "start of operations" or "start of commercial operations" shall generally refer to the time when an enterprise begins to take up an activity in accordance with a definite plan and which is usually manifested in the performance of an act in pursuit of the registered activity.

The PMO-TMO concerned, before allowing wharfage exemption on the registered product, shall countercheck this information with the list of BOI registered firms to ensure the propriety of the exemption.

4.3 BOI registered firms which have availed of the incentive of exemption from the payment of wharfage dues for a period exceeding ten (10) years shall no longer be entitled to the enjoyment of the same.

V

Effectivity

This circular shall take effect immediately and revokes/rescinds PPA MC Nos. 31-90 and 37-91 and

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amends/modifies item 2.9.5 of PPA MC 03-95 and all PPA issuances inconsistent herewith.

Please be guided accordingly.

Adopted: 28 Aug. 1996

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