

SCHEDULE OF CARGO HANDLING TARIFF ARRASTRE CHARGES AND WHARFAGE DUES FOR ASSESSMENT PURPOSES AT MICT & SOUTH HARBOR

BOC CUSTOMS MEMORANDUM ORDER NO. 07-2014, February 18, 2014

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ef16747088e5/>

In view of the need for simplified rules and procedures in the computation of duties and taxes, and in line with the computerization program of the Bureau, the following schedule of wharfage fees and arrastre charges must be utilized in the computation of the landed cost of Customs assessment purposes as provided by the Philippine Ports Authority, effective 16 January 2013

I. CONTAINER CARGO

Basis

Rate (Php) Exclusive
of 12% VAT

A. Cargo Charges (Arrastre)

1. FCL-Import

20 footer
40 footer
45 footer

/box
/box
/box

3,727.00
8,551.00
8,551.00

2. FCL-Export

20 footer
40 footer
45 footer

/box
/box
/box

3,043.00
6,989.00
6,989.00

2.1 Shut-out Export – an added charge on top of the arrastre (export) charge of

Full/loaded
Empty

/box
/box

3,039.00
1,519.00

I.B. Charges on Containerized Dangerous Cargo (Exclusive of 12% VAT)

IMPORT

CLASS

ARRASTRE

1x20

1,6,8*
2,3,4,7*
5,9*

5,590.50
4,658.75
4,099.70

CLASS

ARRASTRE

1x40 and 1x45

1,6,8*

12,826.00

2,3,4,7*

10,688.75

5,9*

9,406.10

* CLASS

- Explosives

- Gases

- Flammable Liquid

- Flammable Solid

- Oxidizing Agent

- Poisonous

- Radioactive (Radiation)

- Corrosive (Acid)

- Irritants

I.C. Wharfage on Containerized Cargo

I.C.1. IMPORTED CARGO

a. 20 footer

Php 519.35

a. 40 footer

779.05

a. 45 footer

916.50

I.C.2. CARGO FOR EXPORT

a. 20 footer

Php 259.70

a. 40 footer

391.05

a. 45 footer

458.25

II. Arrastre on LCL/Break Bulk Cargo (Exclusive of 12% VAT)

II.A. Import

Basis

Import

Export

1. General cargo

/RT

149.00

122.00

2. Bagged Cargoes (Cargoes in bags) /RT

/RT

264.00

216.00

3. Palletirized /RT

/RT

117.00

96.00

4. Unpacked Fish

/MT

994.00

812.00

5. Fish in Cartons

/RT

664.00

542.00

6. Steel Products

MT/RT

75.00

143.00

7. Logs

1000Bd. Ft.

228.00

186.00

8. Lumber

1000Bd. Ft.

228.00

186.00

9. Heavy Lift

5 – 15

Over 15 to 20 tons

Over 20 tons

/MT

/MT

/MT

359.00

593.00

835.00

293.00

484.00

682.00

10. Checking Charge (Shipside Delivery)

MT/RT

17.00

17.00

II.B. Wharfage Charges

Revenue ton (Volume)

Php 30.55

Php 15.25

Metric ton (Weight)

36.65

18.35

All rules and regulations inconsistent with this Order are hereby deemed repealed, superseded or modified accordingly.

This order shall take effect immediately.

(SGD) JOHN P. SEVILLA
Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.