

RESPONSE SUMMARY

ORIGINATING ASSOCIATION:	CYPRUS SHIPPING ASSOCIATION
ENQUIRY DETAILS:	Is it normal practice that port dues levied on cargo landed at oil terminals are usually charged via the agent to the
	vessel? Alternatively are these charges invoiced to another party directly by the terminal?
Date:	September/October 2015

ASSOCIATION	RESPONSE
Brazil	Is it normal practice that port dues levied on cargo landed at oil terminals are usually charged via the agent to the vessel? We were reported that in most Brazilian ports the Ship Agent should be prepared by presenting a Letter of Guarantee or to make an advanced deposit (prior to berth) to cover the Terminal costs.
	Alternatively are these charges invoiced to another party directly by the terminal? A few replies indicated that it's possible. However, the usual procedure is to invoice the Ship Agent, as authorized representative of the shipowner.
Denmark	It is not an easy task to give a firm reply as the procedures depend on tradition and are dealt with by a lot of flexibility. In a public port, the standard procedures are that "harbour dues on cargo" are settled by the agent (and re-invoiced to the party responsible for the final payment) unless special agreements have been mutually agreed.
Italy	CARGO TAXES ON GOODS DISCHARGED AT TRIESTE ARE USUALLY CHARGED ON CARGO RECEIVERS ACCOUNT AND PAID NORMALLY THRU TERMINAL / INSTALLATION REPRESENTATIVES. NO TAXES ON CARGO ARE ON VESSELS ACCOUNT.

Japan	We don't know what is the general port charges <u>on goods</u> in Cyprus.
	Kindly please be advised that accord to prevailing practice, ship's agent does not involve for settlement of <u>any dues on cargo</u> to port authorities and it will be settled between consignee/shipper or owner/charterer, depends on sales contract relevant and/or charter party.
	Needless to mention, <u>ship's expenses</u> such as tonnage dues, port entry fee are invoiced to ship's agent by port authorities and settled by ship's agent and reflected to ship's D/A for final settlement with their operator in due time.
	Hope above will comply with your question.
Lebanon	In Lebanon, there are port dues on ships and port dues on cargo.
	 Port dues related to ships' tonnage are levied by the Port Authority via the agent according to the discharged shipment tonnage. This is considered another source of income to the port authority. Port dues related to cargo landed at public state terminals are charged directly to consignees by the terminal for cargo handling operations and given storage facility. Port dues do not apply in private terminals where consignee is the operator of the oil terminal and has own storage tanks.
	Above said, it is understood that import duty tax on cargo remains customs' levied directly from consignees (receivers).
Malta	Please note the practice in Malta is as follows:
	WHARFAGE charges (not port dues) are levied basis quantity of cargo loaded/discharged at Oiltanking Malta. (The local loading / discharging terminal)
	This is charged normally to agent of the vessel by the oil terminal and agent includes same in final d/a to owners/charterers.
South Africa	Members understand the matter to be Port Dues is included in the Vessel Agents P
	ort account.
	Port dues applicable to cargo in South Africa was formerly known as wharfage but was amended some years back to Cargo Dues that is paid for by the shipper/receiver via their clearing agent in order to obtain the necessary clearance document from Harbour Revenue that is submitted to the Vessels agent together with the

Original Bill of Lading and Customs clearance to get release of the cargo.