



## MARITIME INDUSTRY AUTHORITY

05 March 2018

**MARINA ADVISORY NO. 2018-04**  
Series of 2018

**TO :** All Concerned Maritime Entities and Individuals

**SUBJECT :** Rules and Regulations Implementing the Documentary Stamp Tax Rate Adjustment under Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law"

Notice is hereby given that the Maritime Industry Authority (MARINA) will implement the new rate of Documentary Stamp Tax (DST), increasing the amount from Php15.00 to Php30.00 per certificate/document, pursuant to the Bureau of Internal Revenue (BIR) Revenue Regulations No.4-2018 dated December 19, 2017 on the following Certificates/Documents issued by this Authority:

➤ **DOMESTIC SHIPPING SERVICE (DSS)**

1. Certification of Ownership (CO)
2. Certificate of Philippine Registry (CPR)
3. Coastwise License (CWL)
4. Bay and River License (BRL)
5. Pleasure Yacht License PYL)
6. Certificate of Deletion from Philippine Registry
7. Annotation of Mortgage
8. Release of Mortgage
9. Registration of Logbook
10. Accreditation Certificate under MC No. 2006-003
11. Continuous Synopsis Record (CSR)
12. Civil Liability Certificate (CLC)
13. Special Permit
14. Letter-authority to acquire ships through importation/bareboat charter/lease irrevocable purchase/lease with option to purchase
15. Letter-approval for Local Sale/Transfer of Ownership
16. Letter-endorsement to various government agencies

➤ **FRANCHISING SERVICE (FS)**

- Certificate of Public Convenience (Decisions and Certificates)
  1. Issuance
  2. Extension/Renewal
  3. Re-Issuance
  4. Revalidation
  5. Amendment
- Exemption from Securing Certificate of Public Convenience (Decisions and Certificates)

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  1. Issuance
  2. Amendment
- Provisional Authority (Order)
  1. Issuance
  2. Extension/Renewal
- Special Permit (Order)
  1. Issuance
  2. Extension/Renewal
- Sale and Transfer (Decision)
- Certification

➤ **SHIPYARD REGULATIONS SERVICE (SRS)**

- ***Naval Architecture & Marine Engineering Division***
  1. Authority to Acquire Vessel thru Local Construction
  2. Plans Approval Letter
  3. Construction Certificate under PD 1059/MC No.2015-07
  4. Tonnage Measurement Certificate
  5. International Tonnage Certificate
  6. Load Line Certificate
  7. International Load Line Certificate
  8. International Load Line Exemption Certificate
  9. Certificate of Stability
  10. Intact Stability Booklet Calculation
  11. Stability Exemption Certificate
  12. Approval of Damage Stability Booklet
  13. Accreditation of Marine Surveying Company
  14. Accreditation of Load Line Assigning Authority
  15. Accreditation of Load Line Assignor
  16. Accreditation to Conduct Inclining Experiment & Stability Calculations/Damage Stability
- ***Shipyard Development & Licensing Division***
  1. Certificate of Registration (SBSR/SR) Afloat & Boatbuilding
  2. Approval of Waiver under PD 1221
  3. Certificate of Compliance (COC)

➤ **OVERSEAS SHIPPING SERVICE (OSS)**

- Letter Approval/Permits/Certificates/Certification/Other Documents
  1. Ship acquisition through bareboat charter/novation of contract/extension of charter/change in any provision of charter contract/change of original registry of bareboat chartered ship
  2. Extension of validity period of approval on bareboat charter/importation of ship
  3. Extension of ship's Certificate of Philippine Registry for less than one (1) year
  4. Reservation of ship's name
  5. Change of ship's name



6. Special Permit for temporary utilization of domestic ships in overseas trade/operation
7. Certificate of Philippine Registry/Certificate of Ownership
8. Minimum Safe Manning Certificate
9. Employment of expatriate officer/supernumerary onboard Philippine overseas ships
10. Accreditation of shipping companies
11. Continuous Synopsis Record
12. Deletion/re-deletion of ship from the Philippine registry
13. Importation/purchase of ship for overseas use
14. Exportation/sale of ship for overseas use
15. Construction of ship overseas use under RA 7471
16. Civil Liability Convention Certificate
17. Permanent conversion of ship's trading status from domestic to overseas
18. Termination of assignment of bank deposit/withdrawal of surety bond
19. Consent for the registration of ship under the Philippine flag
20. Certification
21. Annotation of mortgage (owned ship) and transfer of rights and other encumbrances
22. Cancellation of mortgage (owned ship)
23. Registration/recording of cautionary notice of mortgage (bareboat chartered ship)
24. Cancellation of cautionary notice of mortgage (bareboat chartered ship)
25. Indorsement to authorized agency banks or the monetary authority for foreign exchange requirements of shipping companies (Sec. 6.01 (a) of R & R of RA 7471)
26. Indorsement to the Secretary of Finance for exemption from import duties and taxes (Sec. 6.02 (c) of R & R of RA 7471)
27. Indorsement to the Secretary of Finance for availment of supplier's tax credit (Sec. 6.02 (d) of R & R of RA 7471)
28. Indorsement to the Board of Investment for company registration or availment of incentives
29. Indorsement to the Bureau of Internal Revenue for the issuance of certificate of income tax exemption
30. Registration of deck/engine and other logbooks
31. Bareboat Charter parties/Contracts based on the charter period and the gross tonnage of the ship.

➤ **MANPOWER DEVELOPMENT SERVICE (MDS)**

- ***Maritime Training Program Development Division (MTPDD)***
  1. CMP License
  2. HP License
  3. Certifications and Verifications
  4. Certificate of Accreditation of Training Center for Domestic
  5. Domestic Certificate of Competency (D-COC)
- ***Seafarers Certification and Documentary Division (SCDD)***
  1. Seafarer's Identification and Record Book (SIRB)
  2. Seafarer's Identification Book (SIB)

➤ **MARITIME SAFETY SERVICE (MSS)**

1. Accreditation of Local Classification Society
2. Accreditation of Recognized Organization for ISM Code Implementation in the Domestic Shipping (IACS)
3. Accreditation of Manufacturer/Supplier/Servicing Enterprise of Life Saving Equipment
4. Accreditation of Maritime Surveying Companies
5. Issuance of Special Permit to Navigate (SPN) (Conduction for Drydocking/Sea Trial Purposes)
6. Issuance of Short International Voyage Permit (SIV)
7. Issuance of Exemption Certificate (EC) / (SIV)
8. Issuance of Minimum Safe Manning Certificate (SIV)
9. Issuance of Minimum Safe Manning Certificate (MSMC)
10. Special Manning Certificate (reduction)
11. Issuance of Dispensation Permit
12. Issuance of Passenger Ship Safety Certificate (PSSC)
13. Issuance of Cargo Ship Safety Certificate (CSSC)
14. Issuance of Cargo Ship Safety Construction Certificate (CSSCC)
15. Issuance of Cargo Ship Safety Equipment Certificate CSSEC)
16. Issuance of Fishing Vessel Safety Certificate FVSC)
17. Issuance of Cargo Securing Manual Compliance Certificate (CSMCC)
18. Issuance of Certificate of Fitness
19. Issuance of ISM DOC
20. Issuance of ISM SMC
21. Issuance of NSM DOC
22. Issuance of NSM-SMC
23. Issuance of Certificate of Compliance\_MC No. 135\_(VIDEO TAPE)
24. Issuance of Certificate of Compliance\_MC No. 136\_(SAFETY FILM)
25. Authorization Letter to Class
26. EC SOLAS – (conduction)
27. CSSCC SOLAS – (conduction)
28. CSSEC SOLAS – (conduction)
29. CSSC SOLAS – (conduction)
30. PSSC SOLAS – (conduction)
31. Special Manning Certificate – (conduction)

➤ **LEGAL SERVICE (LS)**

1. Securities and Exchange Commission (SEC) Endorsement

➤ **RECORD SECTION**

All Certificates/Documents that requires Documentary Stamp Tax (DST)

This Advisory shall take effect immediately.

For strict compliance.

  
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