

<b>Petroleum Ports Authority</b>			
<b>Classification of VAT on Port and Service Charges</b>			
Item	Description	VAT Treatment International Transport	VAT Treatment Local Transport
<b>Loading / Discharging fees</b>			
1	All vessels over 4,500 NRT loading / discharging cargo pay a single charge in advance per GRT.	Zero Rated	Standard Rated 5%
2	All vessels 100 to 4,500 NRT loading / discharging cargo pay a minimum fixed charge in advance per visit.	Zero Rated	Standard Rated 5%
3	Passenger Vessels (Fixed charges)	Zero Rated	Standard Rated 5%
<b>Detention of pilot / services (per hour or part thereof):</b>			
4	a. For vessels requiring tug for berthing / Un berthing	Zero Rated	Standard Rated 5%
	b. For other vessels	Zero Rated	Standard Rated 5%
5	Extra charge for shifting vessels per single shift, within a maximum of two hours. Additional time for shifting to be pro-rated	Zero Rated	Standard Rated 5%
6	Slop discharges as per MARPOL 73/78 Requirements	Zero Rated	Standard Rated 5%
7	a. Engine Room Bilges disposal / 2 hours alongside.	Zero Rated	Standard Rated 5%
	b. For each hour or part thereof over and above 2 hours	Zero Rated	Standard Rated 5%
8	Garbage discharge as per MARPOL 73/78 Requirements or subsequent revision per skip	Zero Rated	Standard Rated 5%
9	Surcharge for Vessels berthing on the fixed jetty structure per visit (Stand by Fire-Fighting Tug)	Zero Rated	Standard Rated 5%
10	A single port entry charge levied for each boat, craft or barge over 100 NRT, per visit.	Zero Rated	Standard Rated 5%
11	A single port entry charge levied for each boat, craft or barge under 100 NRT, per visit.	Zero Rated	Standard Rated 5%
12	A single port entry charge levied for a tug and tow per visit	Zero Rated	Standard Rated 5%
<b>Pilotage Exempted Vessels</b>			
13	a. Masters Pilot Exemption Certificate for one year	N/A	N/A
	b. Renewal	N/A	N/A
<b>Additional Charges for Extra Services (Per hour)</b>			
14	a. Pilot Service	Zero Rated	Standard Rated 5%
	b. Pilot Boat	Zero Rated	Standard Rated 5%
	c. Mooring Launch	Zero Rated	Standard Rated 5%
	d. Tug	Zero Rated	Standard Rated 5%
<b>Berthage Service charges in service harbour at Ruwais (per day)</b>			
15	a. Berthage – Vessel / Barge less than 100 GRT	N/A	Standard Rated 5%
	b. Berthage – Vessel / Barge from 100 to 500 GRT	N/A	Standard Rated 5%
	c. Berthage – Vessel / Barge more than 500 GRT	N/A	Standard Rated 5%
<b>Berthage Service charges in service harbour at Das Zirku (per day)</b>			
16	Berthage Charge in Service Harbour	N/A	Standard Rated 5%
<b>Bunkering charges at Ruwais, Das Zirku - Additional charges applies if bunkering required after working hours</b>			
17	a. Diesel	N/A	Standard Rated 5%
	b. Water	N/A	Standard Rated 5%
<b>Transit storage charges at Ruwais / Das Zirku (Per Day)</b>			
18	Storage Charge – Transit holding area	Zero Rated	Standard Rated 5%
<b>Special Charges at Ruwais and Das Zirku</b>			
19	a. Diving Services	Standard Rated 5%	Standard Rated 5%
	b. Labour Hire	Standard Rated 5%	Standard Rated 5%
	c. Equipment Hire	Standard Rated 5%	Standard Rated 5%
	d. Maintenance / Repair	N/A	N/A
<b>Miscellaneous Charges at Jebel Dhanna Ruwais and Das Zirku</b>			
20	a. Port Clearance Certificate	Zero Rated	Standard Rated 5%
	b. Vessel Inspection by PPA	Zero Rated	Standard Rated 5%
	c. Port Security Officer's Inspection	Zero Rated	Standard Rated 5%
	d. Marine Project Commissioning Permit	Standard Rated 5%	Standard Rated 5%
	e. Craft Entry Permit	Standard Rated 5%	Standard Rated 5%
	f. Diving Permit	Standard Rated 5%	Standard Rated 5%
	g. Hot Work Permit	Standard Rated 5%	Standard Rated 5%
	h. Charges for Vessels at designated anchorages not carrying out cargo operations	Standard Rated 5%	Standard Rated 5%