



MARITIME AND PORT AUTHORITY OF SINGAPORE

PORT MARINE CIRCULAR  
NO. 23 OF 2022

06 December 2022

Vehicle Carrier Operators

## **PORT DUES REBATE FOR VESSELS HANDLING TRANSHIPMENT VEHICLES IN SINGAPORE**

This circular supersedes Port Marine Circular No. 17 of 2019.

2 The current port dues rebate scheme for vessels handling transhipment vehicles in Singapore will expire on 31 December 2022.

3 Port dues for vessels handling transhipment vehicles in Singapore will apply in full from 1 January 2026. To help vehicle carrier operators in the transition, the rebate scheme over the next three years from 1 January 2023 till 31 December 2025 will apply as follows<sup>1</sup>:

- a. **Less than 10,000 transhiped vehicles in Singapore per year:** 5% port dues rebate if a minimum compound annual growth rate (CAGR) of 5% over base year<sup>2</sup> is achieved. No rebate if growth condition is not met.
- b. **Between 10,000 and 200,000 transhiped vehicles in Singapore per year:** 10% port dues rebate if a minimum CAGR of 2% over base year is achieved; otherwise 5% port dues rebate.
- c. **More than 200,000 transhiped vehicles in Singapore per year:** 10% port dues rebate if positive CAGR over base year is achieved; otherwise 5% port dues rebate.

---

<sup>1</sup> Under the scheme, port dues rebate will be granted to vehicle carrier operators' vessels handling transhipment vehicles in Singapore with a port stay of not more than 4 days.

<sup>2</sup> 3-year average from 2020 to 2022

4 The vehicle carrier operator will not be entitled to the rebate during any year that it does not fulfill the conditions of the scheme.

5 Vehicle carrier operators that fulfill the conditions of the scheme for the year under review should complete and submit the attached application form to MPA by 30 April of the following year (i.e. the application for year 2023 should be submitted by 30 April 2024 and so on).

6 The port dues rebate scheme for vessels handling transshipment vehicles was introduced in 2005 to encourage the growth in vehicle transshipment business in Singapore. The scheme is reviewed every three years with the last one conducted in 2019.

7 For any queries or clarifications, please contact:

<b>Name</b>	<b>Email</b>	<b>Telephone</b>
Clement See	Clement_SEE@mpa.gov.sg	63751225
Steven Qian	Steven_Qian@mpa.gov.sg	63751661

MS CINDY SIM  
DIRECTOR (FINANCE, PROCUREMENT & ADMIN (FPA))  
for CHIEF EXECUTIVE  
MARITIME AND PORT AUTHORITY OF SINGAPORE



---

## APPLICATION FORM

---

### PORT DUES REBATE FOR VESSELS HANDLING TRANSHIPMENT VEHICLES IN SINGAPORE

1. To assist us to evaluate your application speedily, please provide information requested. If space is insufficient, a separate sheet may be used.

2. All information given will be kept confidential.

3. For clarification in completing this form, please contact:

<u>Contact</u>	<u>Email</u>	<u>DID</u>
Clement See	<a href="mailto:Clement_SEE@mpa.gov.sg">Clement_SEE@mpa.gov.sg</a>	6375-1225
Steven Qian	<a href="mailto:Steven_QIAN@mpa.gov.sg">Steven_QIAN@mpa.gov.sg</a>	6375-1661

4. The scheme and its conditions are valid for another 3 years from 1 Jan 2023 till 31 Dec 2025.

5. The vehicle carrier operator will not be entitled to the rebate during any year that it does not fulfil the conditions of the scheme.

6. Please return completed forms (in duplicate) for the year under review by 30 April of the following year (i.e the application for year 2023 should be submitted by 30 Apr 2024 and so on) to:

Maritime and Port Authority of Singapore  
460 Alexandra Road  
Finance Dept, #18 mTower  
Singapore 119963

## **Part I**

### **Conditions**

Port dues rebate will be granted to vehicle carrier operators' vessels handling transshipment vehicles in Singapore with a port stay of not more than 4 days as follows:

- a. **Less than 10,000 transhiped vehicles in Singapore per year:** 5% port dues rebate if a minimum compound annual growth rate (CAGR) of 5% over base year (3 year average from 2020 to 2022) is achieved. No rebate if growth condition is not met.
- b. **Between 10,000 and 200,000 transhiped vehicles in Singapore per year:** 10% port dues rebate if a minimum CAGR of 2% over base year (3 year average from 2020 to 2022) is achieved; otherwise 5% port dues rebate.
- c. **More than 200,000 transhiped vehicles in Singapore per year:** 10% port dues rebate if positive CAGR over base year (3 year average from 2020 to 2022) is achieved; otherwise 5% port dues rebate.

*Where:*

*"port dues" - refers to Category 1 port dues rates as per Paragraph (1)(1)(a)(i) of the MPA (Scale of Dues, Rates and General Fees) Notification only. That is, vessels paying port dues on a per call basis for the purpose of loading and/or discharging cargo, and not exceeding 4 days in port.*

*"vessels" – refers to vessels classified as "Vehicle Carrier" in MPA's CV system. Includes pure car carrier (PCC), pure car truck carrier (PCTC) and roll-on-roll-off (RORO).*

*"year" – refers to calendar year basis: vessel declared arrival from 1 January to 31 December (inclusive).*

*"vehicle transshipment volume" – refers to all transshipment vehicles (regardless of the shipper-consignee / cargo owner) loaded and/or discharged by the vessel at PSAC terminals. A transshipment vehicle is counted once when discharged from a vessel and once upon loading onto a vessel.*

*"vehicle units" – refers to all "self driven" entities such as cars, trucks, excavators, bulldozers etc. 1 vehicle is counted as 1 unit.*

$$\text{"compound annual growth rate (CAGR)" = } \left[ \left( \frac{X_n}{X_o} \right)^{\frac{1}{n}} - 1 \right] * 100\%$$

*where:*

- $X_n$  = vehicle transshipment volume handled in Singapore by the vehicle carrier operator in year  $n$ ;
- $X_o$  = vehicle transshipment volume handled in Singapore by the vehicle carrier operator in base year (average of 3 years from 2020 to 2022); and
- $n$  = number of years

See examples below:

		<u>Base Year</u>			
Year		3 year average from 2020-2022	2023	2024	2025
A	Vehicle transshipment volume (Units)	5,000	4,800	5,800	5,300
	Nominal growth rate (Y.O.Y)		-4.0%	20.8%	-8.6%
	CAGR over base year		-4.0%	7.7%	2.0%
	Qualify for port dues rebate?		No (0%)	Yes (5%)	No (0%)
B	Vehicle transshipment volume (Units)	12,000	13,200	14,058	11,246
	Nominal growth rate (Y.O.Y)		10.0%	6.5%	-20.0%
	CAGR over base year		10.0%	8.2%	-2.1%
	Qualify for port dues rebate?		Yes (10%)	Yes (10%)	Yes (5%)
C	Vehicle transshipment volume (Units)	250,000	257,500	270,375	243,338
	Nominal growth rate (Y.O.Y)		3.0%	5.0%	-10.0%
	CAGR over base year		3.0%	4.0%	-0.9%
	Qualify for port dues rebate?		Yes (10%)	Yes (10%)	Yes (5%)

## **Part II**

### **Company Details**

- a Name: \_\_\_\_\_
- b Address: \_\_\_\_\_  
\_\_\_\_\_
- c Contact person: \_\_\_\_\_
- d Tel No: \_\_\_\_\_
- e Email address: \_\_\_\_\_
- f Fax No: \_\_\_\_\_

## **Part III**

### **Information** (1 printed copy and 1 softcopy in Excel format)

1. An audited spreadsheet indicating the details of vessels handling transshipment vehicles in Singapore by the vehicle carrier operator for:

- a) the year under review; and  
b) the base year (3 year average from 2020 to 2022) (where applicable)

The data fields required are:

- GDV number
- Vessel name
- IMO number
- Vehicle carrier operator
- Vehicle volume (transshipment) (in units)
- MPA port dues payee account number
- MPA port dues bill number(s)
- MPA port dues amount (only specify amount billed under Paragraph (1)(1)(a)(i) of the MPA (Scale of Dues, Rates and General Fees) Notification)
- MPA credit note number(s) (if any)
- MPA credit note amount (only specify amount credited under Paragraph (1)(1)(a)(i) of the MPA (Scale of Dues, Rates and General Fees) Notification)

## **Part IV**

### **Authorization**

Please complete and submit the authorization letter(s) in Annex 1 if the entity that paid the port dues is different from the entity that is applying for the rebate.

**Part V**

**Declaration**

I hereby declare that the information given or attached to this form is true and correct.

\_\_\_\_\_  
Signature of company representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name in block letters

\_\_\_\_\_  
Company stamp

\_\_\_\_\_  
Designation



AUTHORIZATION LETTER

(to be completed only if the entity that paid the port dues is different from the entity applying for the rebate)

I, (Name of entity that paid the port dues), hereby authorize the Maritime and Port Authority of Singapore (MPA) to pay the port dues rebate for (vessel name(s), IMO number) with (GDV number(s)) that called in Singapore to (Name of entity that is applying for the rebate) and release MPA from all claims and liabilities in respect of such payment.

\_\_\_\_\_  
Signature of company representative  
(Entity that paid the port dues)

\_\_\_\_\_  
Signature of company representative  
(Entity that is applying for the rebate)

\_\_\_\_\_  
Name in block letters

\_\_\_\_\_  
Name in block letters

\_\_\_\_\_  
Designation

\_\_\_\_\_  
Designation

\_\_\_\_\_  
Company stamp

\_\_\_\_\_  
Company stamp

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

<Official Logo/Letterhead of the Auditor>

**<Your Company Name>**

Registration Number: XXXXXXXXXXXX

**Submission of Details of Vessels Handling**

**Transshipment Vehicles in Singapore**

**For the year ended DD/MM/YYYY**

**in connection with the**

**Application for Port Dues Rebate for Vessels Handling**

**Transshipment Vehicles in Singapore**

**(Port Marine Circular No. 23 of 2022 dated 06 Dec 2022**

**issued by**

**the Maritime and Port Authority of Singapore)**

<Official Logo/Letterhead of the Auditor>

The Board of Directors  
<Your Company Name>  
<Your Company Address>

DD/MM/YYYY

Dear Sirs

**Auditor's Report on Submission of Details of Vessels Handling Transshipment Vehicles in Singapore for the year ended DD/MM/YYYY in connection with the Application for Port Dues Rebate for Vessels Handling Transshipment Vehicles in Singapore (Port Marine Circular No. 23 of 2022 dated 06 Dec 2022 issued by the Maritime and Port Authority of Singapore)**

We have audited the details shown in the submission (marked for identification purposes) for vessels handling transshipment vehicles in Singapore for the year ended DD/MM/YYYY in connection with the application for the Port Dues Rebate for Vessels Handling Transshipment Vehicles in Singapore.

The attached submission (marked for identification purposes) is the responsibility of <Your Company Name> (the "Company"). Our responsibility is to express an opinion on whether the details shown in the submission are in accordance with the books and records kept by the Company; the bases and requirements specified in the Maritime and Port Authority of Singapore (the "MPA")'s Port Marine Circular No. 23 of 2022 dated 06 Dec 2022 and its related application form; and correspondences between the MPA and the Company (if any).

We conducted our audit in accordance with the Singapore Standards on Auditing applicable to special purpose audit engagements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the attached submission is free of material misstatement. Our audit includes checking, on a test basis, evidence supporting the details in the submission, and also checking and agreeing the details in the submission to the accounting and operational records of the Company. We believe that our audit provides a reasonable basis for our opinion.

<Official Logo/Letterhead of the Auditor>

In our opinion, the details shown in the attached submission (marked for identification) for the year ended DD/MM/YYYY are prepared, in all material respects, in accordance with the books and records kept by the Company; the bases and requirements specified in the MPA's Port Marine Circular No. 23 of 2022 dated 06 Dec 2022 and its related application form; and correspondences between the MPA and the Company (if any).

Our report is solely to assist the Company in its application for the port dues rebate for vessels handling transshipment vehicles in Singapore (Port Marine Circular No. 23 of 2022 dated 06 Dec 2022 issued by the MPA) and is not to be used for any other purpose or to be distributed to any other parties other than the MPA. This report relates only to the items specified in the attached submission and does not extend to any financial statements of the Company taken as a whole.

Yours faithfully  
<Sign-off by Auditor>

GDV no.	Vessel name	IMO number	Vessel carrier operator	Vehicle volume (transshipment) (in units)	MPA port dues payee account no.	MPA port dues bill no(s).	MPA port dues amount (only specify amount billed under Paragraph (1)(1)(a)(i) of the MPA (Scale of Dues, Rates and General Fees) Notification)	MPA credit note no(s).	MPA credit note amount (only specify amount billed under Paragraph (1)(1)(a)(i) of the MPA (Scale of Dues, Rates and General Fees) Notification)