

# MUMBAI PORT TRUST

## Port Department

No. DC/C-PCC(CESS)/2498

10/06/09

To,

- 1) MANSA / INSA
- 2) SHIP OWNERS/CHARTERERS.
- 3) SHIPPING AGENTS
- 4) OIL COMPANIES(HPCL/BPCL/IOC/ONGC)
- 5) SHIPPING CORPORATION OF INDIA
- 6) PORT USERS &
- 7) ALL CONCERNED.

### CIRCULAR

#### **Sub: Oil Pollution Cess payment.**

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Reference is drawn to Section 356 M of the Merchant Shipping Act, 1958. Section 356 M (1) (b) is reproduced as follows :

In respect of each tonne of oil shipped from any place in India in bulk as a cargo of a ship, as the Central Government may, by notification in the Official Gazette, fix :

PROVIDED that no cess shall be levied on a ship at any port if the ship produces evidence of having paid such levy at the same or any other port in India within a period of three months immediately preceding its present call at the port.

It is very clear from the wording of the Section that oil pollution cess is leviable for **each** tonne of the oil shipped and the same is valid for a period of 3 months for **that** parcel of oil.

Therefore, every vessel carrying oil for which Oil Pollution Cess has not been paid at any other Indian Port within the previous three months, would have to pay Pollution Cess at Mumbai for the quantity of oil on board.

**(CAPT. M.M. RODRIGUES)**  
**DEPUTY CONSERVATOR**