

IMPLEMENTING GUIDELINES OF RA 8794 AND THE CORRESPONDING JOINT DPWH-DOTC IRR DATED 16 AUGUST 2000

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Pursuant to Section 8 of RA 4136 as amended by RA 8794 and the Joint DPWH-DOTC Implementing Rules and Regulations dated 16 August 2000, in lieu of the registration fees under Sec. 8 of Republic Act No. 4136 as amended by Batas Pambansa Blg. 74 for For Hire vehicles and Private Motor Vehicle Tax under E.O. No. 43, series of 1986 there is hereby imposed on every motor vehicle whether classified as for hire or private, including government motor vehicles, a Motor Vehicles User's Charge (MVUC) shall be collected from and paid by the owner in accordance with the schedule below:

Definition of Terms:

- a. Pursuant to Section 2, RA 8794, the term "Motor Vehicle User's Charge (MVUC)" shall be used interchangeably with the term "registration fees" as prescribed under Section 8, RA 4136 as amended.
- b. Sport Utility Vehicle (SUV) — shall include but not limited to any imported [Completely Built Unit (CBU), Semi-knocked-down (SKD), Completely-knocked-down (CKD)] utility vehicle, Model 1991 or later with imported machine-cast body shell, specially designed to transport persons and not used primarily for the carriage of freight, merchandise, or cargo, and having characteristics, features and amenities similar to those of a car or automobile such as the following: Mitsubishi Pajero/Montero, Nissan Patrol, Nissan Terrano, Toyota Land Cruiser, Toyota RAV 4, Range Rover, Land Rover, Ford Expedition, Jeep Cherokee, Daihatsu Feroza, Suzuki Vitara, Honda CR-V, Mercedes Benz Musso, Kia Sportage, Opel Vectra and the like; PROVIDED THAT, all 1990 Models or earlier shall be taken as ordinary UV.

c. Types of Utility Vehicles (UV):

1. Local Pick-ups (UV) — locally manufactured utility vehicles with cut-and-weld type of body, backyard assembled or rebuilt (with or without crew cab) such as Ford Fiera, Owner-Type Jeep, ANFRA, Sarao Type Jeepney, Toyota Tamaraw AUV, Mitsubishi AUV, Pinoy, and other vehicles with similar design or configuration;
2. Imported Pick-ups (UV) — an imported [Completely Built Unit (CBU), Semi-knocked-down (SKD), Completely -knocked-down (CKD)] light automotive vehicle with or without crew cab/double cab used to carry passengers and/or transport goods. Imported Pick-ups include, but are not limited to, Mitsubishi "Strada" Pick-up, Toyota Hilux, Mazda Pick-up, Isuzu Pick-up, Kia Ceres Pick-up, Dodge Ram Pick-up, Pathfinder, and the like.
3. Imported Passenger Van/Wagon (UV) — an imported {Completely Built Unit (CBU)}, Semi-knocked-down (SKD), Completely-knocked-down (CKD)} commuter vehicle having rear or side doors and side panels designed for transporting people, and is not used to carry cargo. Passenger vans/wagons include, but are not limited to the following: Toyota Lite Ace, Toyota Hi-ace, Toyota Revo, Mitsubishi L300, Mazda E200, Kia Besta, Pregio, Nissan Urvan, Nissan Vanette, MB-100 Van, Hyundai -100 Van, Tamaraw FX Wagon, Mitsubishi Adventure, Kia Advantage, Isuzu Highlander, and the like.

SECTION 1. Schedule of Motor Vehicle User's Charge (MVUC).

SCHEDULE OF MOTOR VEHICLE USER'S CHARGE
FOR RENEWAL REGISTRATION
PURSUANT TO SECTION 3A, RA 8794

CATEGORIES

BASE

2001

2002

2003

2004 & thereafter

Rate

+25%

+50%

+75%

+100%

I. AGED PRIVATE VEHICLES — This category refers to private passenger cars registered under the Private Motor Vehicles Tax Law, EO 43 in relation to RA 8794.

A. PASSENGER CARS:

LIGHT (GVW up to 1600 kg)

Current (up to 5-years old)

1000

1250

1500

1750

2000

Over 5 years old

700

875

1050

1225

1400

MEDIUM (GVW 1601-2300 kg)

Current (up to 3-years old)

3000

3750

4500

5250

6000

4 to 5 -years old

2400

3000

3600

4200

4800

Over 5 years old

1200

1500

1800

2100

2400

HEAVY (GVW > 2300 kg)

Current (up to 5-years old)

6000

7500

9000

10500

12000

Over 5 years old

2800

3500

4200

4900

5600

Note: Aging pursuant to EO 43 ceases upon effectivity of the law. The base rate is the rate under EO 43 at the age of the motor vehicle upon effectivity of the annual increase as prescribed in the IRR (Year 2001 - 2004).

II. AGELESS PRIVATE AND GOVERNMENT VEHICLES

-This category refers to all private and government motor vehicles registered under Section 3b of RA 8794 without any age hence, "ageless".

AA. PASSENGER CARS: (New/Original and Subsequent Registration)

LIGHT (GVW up to 1600 kg) MEDIUM

800

1000

1200

1400

1600

(GVW > 1601 to 2300 kg)

1800

2250

2700

3150

3600

HEAVY (GVW >2300 KG)

4000

5000

6000

7000

8000

B.1. UTILITY VEHICLES

GVW up to 2700 kg

1000

1250

1500

1750

2000

GVW 2701-4500 kg

1000 +.20

GVW ^2700 kg

1250 +.25

GVW^2700 kg.

1500 +.30 GVW^2700 kg.

1750 + .35

GVW^2700 kg.

2000 +.40

GVW^2700 kg.

B.2 SPORTS UTILITY VEHICLES

GVW up to 2700 kg

1150

1440

1725

2015

2300

GVW 2701-4500 kg

1150 + .23

GVW ^2700 kg

1440 +.29 GVW^2700 kg.

1725 +.35

GVW^2700 kg.

2015 + .40

GVW^2700 kg.

2300 +.46

GVW^2700 kg.

C. MOTORCYCLES/MOPEDS/TRICYCLES

With Sidecars

150

190

225

265

300

Without Sidecars

120

150

180

210

240

D. TRUCKS; and E. TRUCKBUSES

GVW > 4500 kg

$900 + .12 \text{ GVW}^{\wedge}2700 \text{ kg}$

1125 +.15

GVW[^]2700 kg

1350 +.18

GVW[^]2700kg

1575+.21

GVW[^]2700kg

1800 +.24

GVW[^]2700kg

F. TRAILERS

GVW

0.12 x GVW kg

0.15 GVW kg

0.18 x GVW kg

0.21 x GVW kg

0.24 x GVW kg

Note: Aging stops upon effectivity of the law. The base rate is the computed average rate for fifteen years to address the elimination of aging under the law.

III. FOR HIRE — All Registration Fees now MVUC for For Hire vehicles had heretofore no aging, hence

“ageless”.

A. PASSENGER CARS

LIGHT

(GVW up to 1600 kg)

450

565

675

790

900

MEDIUM

(GVW 1601-2300 kg)

900

1125

1350

1575

1800

HEAVY

(GVW > 2300 kg)

2500

3125

3750

4375

5000

B.1. UTILITY VEHICLES

GVW up to 4500 kg

.15 x GVW kg

.19 x GVW kg

.22 x GVW kg

.26 x GVW

.30 x gvW kg

B.2 SPORTS UTILITY VEHICLES

GVW up to 2700 kg

1150

1440

1725

2015

2300

GVW 2701-4500 kg

1150 + .23

GVW ^ 2700 kg

1440 + .29

GVW ^2700 kg

1725 +.35

GVW ^2700 kg

2015 + .40

GVW ^2700 kg

2300 + .46

GVW^2700kg

C. MOTORCYCLES/MOPEDS/TRICYCLES

With Sidecars

240

300

300

300

300

Without Sidecars

150

190

225

265

300

D. TRUCKBUSES

GVW > 4500kg

0.15 x GVW kg

0.19 x GVW kg

$0.22 \times \text{GVW kg}$

$0.26 \times \text{GVW kg}$

$0.30 \times \text{GVW kg}$

E. TRUCKS

$\text{GVW} > 4500 \text{ kg}$

$900 + .12$

$\text{GVW} \wedge 2700 \text{ kg}$

$1125 + .15$

$\text{GVW} \wedge 2700 \text{ kg}$

$1350 + .18$

$\text{GVW} \wedge 2700 \text{ kg}$

$1575 + .21$

$\text{GVW} \wedge 2700 \text{ kg}$

$1800 + .24$

$\text{GVW} \wedge 2700 \text{ kg}$

F. TRAILERS

GVW

$0.12 \times \text{GVW kg}$

$0.15 \times \text{GVW kg}$

$0.18 \times \text{GVW kg}$

$0.21 \times \text{GVW kg}$

$0.24 \times \text{GVW kg}$

LEGEND:

1. GVW = Gross Vehicle Weight in Kilograms

2. $>$ = More than

3. The rates are effective from January 01 of the stated year.

4. $\wedge$ = in excess of weight indicated

5. The collectible MVUC including axle overloading penalty in Section 6b below shall be rounded off to the nearest five pesos ($=P=5.00$) i.e. (x Up to $=P=2.50 = = P=00.00$; $x > = P2.50 = = P= 5.00$)

SECTION 2. Tax Exempt Motor Vehicles — Owners of every tax exempt motor vehicle covered under international commitments shall be charged annual recording fee of P500.00 except those indorsed by the Department of Foreign Affairs as specifically free from payment as provided under International Treaties and Agreements thereon.

SECTION 3. Recording Fee — Pursuant to Section 8 (i) RA 4136, as amended, all motor vehicles except motorcycles regardless of type and/or classification which are exclusively used and operated on private roads

shall be subject to a recording fee of P500.00 only, for which stickers in lieu of regular plates shall be issued corresponding to the year of recording provided that such vehicles shall not be required to be physically brought to the Land Transportation Office (LTO) for recording nor to be covered by compulsory vehicle insurance.

SECTION 4. Staggered Monthly Registration of Motor Vehicles — The existing regulations on staggered monthly registration of motor vehicles under Administrative Order No. 3, series of 1980 as amended by Administrative Order No. 84 AO-DIR-003 dated 08 May 1984, Circular 84 C-DIR-009 dated 05 July 1984 and Memorandum Circular 85-051 dated 02 December 1985 shall remain in effect, except as to the amount of the penalty as prescribed in Sec. 6 below.

SECTION 5. Gross Vehicle Weight (GVW)

a. Registered Gross Vehicle Weight (RGVW) — In general, every motor vehicle shall be registered at the Computed GVW or Factory-Rated GVW whichever is greater but in no case more than the maximum allowable/permissible as prescribed in DPWH letter dated 23 October 2000, Annex “A”. Otherwise, a DPWH Certificate of Eligibility shall be required as specified in subparagraph b below. The Registered Gross Vehicle Weight (RGVW) for passenger cars is equal to the shipping weight plus the total number of passengers computed at seventy (70) kilograms per passenger. For other types of motor vehicles including trucks, buses, ambulance or funeral hearse, owner-type jeep/jeepney, truck tractors, trailers, etc., see Sections 5 to 11 of Circular No. 71 dated 01 January 1981.

b. DPWH Certificate of Eligibility — All Extraordinary motor vehicles not listed in the Table of Maximum Allowable Gross Weight per Annex “A” and/or those exceeding the maximum allowable GVW corresponding thereto shall be required to secure a DPWH Certificate of Eligibility subject to regulations prescribed in the DPWH-DOTC-DILG Joint Order dated _____ on extraordinary vehicles to be eligible for registration.

c. Uneven Weight of Less Than 100 kg. — Any uneven weight of less than 100 kilograms, shall be taken and considered as equivalent to 100 kilograms for purposes of computing the collectible MVUC.

SECTION 6. Penalties —

a. Penalty for delinquent registration — All motor vehicle owners shall be assessed 50% of the MVUC rates specified on this memorandum circular for delinquent registration beyond the month as indicated by the last digit of the plate number and P200.00 for all motor vehicles except MC/TC P100.00 for delinquent registration beyond the week as indicated by the middle digit of the plate number in accordance with existing LTO regulations cited in Section 4 above and the case of delinquent registration for more than one year and/or apprehended delinquent registration in Section 8 of Circular No. 82-028 date 08 June 1982 as amended by Circular No. 83C-DIR-020 dated 31 May 1983, to wit:

"When a delinquent vehicle is apprehended, all the delinquent years plus the fifty percent per annum penalty shall be imposed and the current year shall be collected. In case the period to register based on the last digit of the plates is already over during the current year, the additional fifty percent shall likewise be levied."

b. Penalty for Axle Overloading — An amount equivalent to twenty-five percent (25%) of the MVUC at the time of infringement shall be imposed on trucks and trailers for loading beyond their registered gross vehicle weight, Provided, that no axle load shall exceed thirteen thousand five hundred kilograms (13,500 kgs.). The penalty shall be waived for loads exceeding the registered GVW by a tolerance of less than 5%. No vehicle shall be permitted to proceed on the roadway if either a dual-wheel axle load exceeds 13,500 kgs. or the vehicle load exceeds one hundred fifty percent 150% of the maximum allowable GVW. (For further details see Circular No. 71 dated 01 January 1981 and Circular No. 82-028 dated 08 June 1982).

SECTION 7. Repealing Clause — All rules and regulations and orders or portions thereof inconsistent with the provisions of these rules and regulations are hereby revoked or amended accordingly.

SECTION 8. Effectivity — This Memorandum Circular shall take effect after fifteen days following the receipt of three (3) copies thereof by the Office of the National Administrative Register (ONAR), U.P. Law Center, Diliman, Quezon City and its publication in two (2) newspapers nationwide of general circulation.

FOR GUIDANCE AND STRICT COMPLIANCE.

Adopted: 28 Jan. 2001

(SGD.) BENJAMIN G. CALIMA
Assistant Secretary

Approved:

(SGD.) VICENTE C. RIVERA, JR.
Secretary

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