

AMENDING REPUBLIC ACT NO. 4136, AS AMENDED, OTHERWISE KNOWN AS THE LAND TRANSPORTATION AND TRAFFIC CODE BY INCREASING THE ANNUAL REGISTRATION FEE ON PRIVATE AUTOMOBILES AND IMPO...

PRESIDENTIAL DECREE NO. 843, December 12, 1975

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WHEREAS, as a result of the increase in the price of oil, the cost of petroleum imports has arisen from P2.2 billion in 1972 to P7.2 billion in 1974, thus adversely affecting the country's balance of payments position;

WHEREAS, there is need to discourage uneconomic consumption of fuel;

WHEREAS, there is also need for additional revenue to support economic development.

NOW, THEREFORE, I FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the following: SECTION 1. Section 8 of Republic Act No. 4136, as amended is hereby amended to read as follows:

"SEC. 8. Schedule of Registration Fees.—Except as otherwise specifically provided in this Act, each application for the registration of motor vehicles shall be subject to an annual registration fee in accordance with the following schedule:

- Private automobiles, with the exception of sports cars, with pneumatic rubber tires, an amount based on their respective shipping weight or factory weight as indicated in the following schedule:

1000 Kilos or less

P110.00

1001 to 1,500 Kilos

200.00

1501 to 2,000 Kilos

385.00

2001 Kilos and above

630.00

The factory or shipping weight of a private automobile shall be obtained from the Red Book edited by the

National Market Report Inc., of the United States of America: Provided further, That in the case of automobiles with altered, changed or rebuilt bodies, the weight as obtained by actual weighing shall be considered the vehicle weight. Provided, furthermore, That the increased registration fees herein prescribed shall not apply to cars, jeeps and jeepneys for hire and those falling under special "S" classifications for which the fees shall be those prescribed before the approval of this Decree.

In the case of sports cars, regardless of weight, the registration fee shall be One Thousand Pesos (P1000.00). For the purpose, "sports car" refers to a high-powered vehicle, usually a two-seater, especially manufactured for speed. In the case of private jeeps and jeepneys not for hire the annual registration fee, regardless of the weight of the vehicle, shall be P110.00.

The registered passenger capacity of passenger automobiles operated for hire or for private use shall be determined as follows:

- For each adult passenger, a horizontal rectangular area, including seat and feet space, not less than thirty-five centimeters wide and sixty centimeters long, except in the front seat, which shall allow an area fifty centimeters wide for the operator.

- For each half passenger, a horizontal rectangular area, including seat and feet space, not less than seventeen and a half centimeters wide by sixty centimeters long, provided that each continuous row of seats shall not be allowed to have more than one-half passenger.

- Private motor trucks, passenger buses and trailers with pneumatic rubber tires, the sum of five pesos for every hundred kilograms of maximum allowable gross weight or fraction thereof.

- Private motor trucks, passenger buses and trailers with solid rubber tires or with part-solid and part-pneumatic rubber tires, the sum of seven pesos for every hundred kilograms of maximum allowable gross weight or fraction thereof.

- Private motorcycles and scooters of two or three wheels and bicycles with motor attachments, the sum of thirty pesos.

- The fee for registration of motor vehicles for hire shall be sixty per cent more than the fee prescribed for private motor vehicles of the same category.

- The fee for registration of diesel-oil-consuming vehicles shall be fifty per cent more than that of vehicles using motor fuel other than diesel oil. The fee for registration of motor vehicles for hire shall be sixty per cent more than the fees prescribed for private motor vehicles.

- No regular registration fees shall be charged for the general registration of motor vehicles contemplated under the dealer's classification: Provided, That the Commissioner of Land Transportation shall provide appropriate dealer's number plates corresponding to the classification of vehicles hereinbelow described, and registration fee for every set of such dealer's number plates shall be in accordance with the following schedule of rates:

Two hundred pesos for each truck or trailer;

One hundred pesos for each passenger automobile; and

Twenty pesos for each motorcycle and the like.

- Registration under the "Government Motor Vehicle" classification shall be free of charge, upon request of the chief of bureau or office concerned.

- Motor vehicles not intended to be operated or used upon any-public highway, or which are operated on highways not constructed or maintained by the Government, or are intended not to be used or operated at all, shall be exempt from payment of the registration fees provided in this Act, but shall each pay an annual recording and

service fee of fifteen pesos: Provided, however, That no refund, credit for, or reimbursement of registration fees or part thereof shall be made to any owner on account of the discontinuance of the use or operation of a motor vehicle subsequent to the payment of such registration fees: Provided, however, That in the event motor vehicles exempted under this section shall be found operated on any public highways, the regular registration fees and surcharges shall be collected in addition to whatever penalties may be imposed for violation of this Act. The Commissioner of Land Transportation shall provide distinctive number plates for vehicles exempted from payment of regular registration fees, and the owner of the vehicles concerned shall pay four pesos for each set of such number plates.

- The maximum allowable gross weight of a motor truck, passenger bus, or trailer, upon which to compute the registration fee thereof, shall be determined by the Commissioner of Land Transportation. He shall, from time to time as the need of the service may require prepare, subject to the approval of the Secretary of Public Works and Communications, suitable tables of maximum allowable loads per wheel for different sizes and kinds of tires.

- The registration fees provided in this Act for trucks may be payable in two equal installments, the first to be paid on or before the last working day of February if for hire, and in March if private; and the second to be paid on or before the last working day of August: Provided, That the fifty per cent penalty shall apply only to the unpaid balance of the remaining period of delinquency.

SEC. 2. In addition to the registration fee imposed under Section 8 of Republic Act No. 4136, as amended, there shall be levied, assessed and collected annually on every private passenger automobile to be paid by the owner thereof prior to the registration of such automobile with the Land Transportation Commission an energy tax in an amount equivalent to the percentages indicated below based on a schedule of values to be fixed by the Secretary of Finance: Provided, That the tax herein imposed shall not apply to private passenger automobiles for hire and those falling under special "S" classifications.

Sports Car (regardless of weight) 1-1/2 per cent

1-1/2 per cent

Extra Heavy Automobile (2001 kilos and over) 1-1/2 per cent

1-1/2 per cent

Heavy Automobile (1501-2000 kilos)

1 percent

Light Automobile (1001-1500 kilos) 3/4 of 1 percent

3/4 of 1 percent

Bantam Automobile (1000 kilos or less) 1/2 of 1 percent

1/2 of 1 percent

Private jeeps and jeepneys (regardless of weight) 1/2 of 1 percent

½ of 1 percent

Provided, however, That in establishing such schedule the following guidelines shall be observed; for current models, the prevailing market price; for non-current models, the prevailing market price after providing for reasonable depreciation: Provided, further, That in the case of discontinued models, the Secretary of Finance shall prescribe a deemed price in lieu of the prevailing market price and which shall constitute the basis for computing the value of such discontinued models.

SEC. 3. No private automobile subject to the tax herein imposed shall be registered by the Land Transportation Commission without the said tax having first been paid. The Commissioner of Land Transportation shall collect the ad valorem tax as deputy of the Commissioner of Internal Revenue and shall turn over the proceeds thereof within 10 days after the end of each month to the Treasurer of the Philippines, together with a monthly collection report, copy of which shall be furnished to the Commissioner of Internal Revenue.

SEC. 4. The Secretary of Finance shall promulgate the necessary rules and regulations for the effective implementation of this Decree.

SEC. 5. Section 3 of Republic Act No. 5443, as amended, with regard to the imposition of an additional registration fee on privately-owned automobiles and all other laws, executive orders, proclamations, regulations, or parts thereof which are inconsistent with any provision of this decree are hereby repealed or modified accordingly.

SEC. 6. This decree shall take effect on January 1, 1976.

Done in the City of Manila, this 12th day of December, in the year of Our Lord, nineteen hundred and seventy-five.

(Sgd.)

FERDINAND E. MARCOS

President

Republic of the Philippines

By the President:

(Sgd.)

JUAN C. TUVERA

Presidential Assistant

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