

**[ REPUBLIC ACT NO. 8794, June 27, 2000 ]**

**AN ACT IMPOSING A MOTOR VEHICLE USER'S CHARGE ON OWNERS OF ALL TYPES OF MOTOR VEHICLES AND FOR OTHER PURPOSES**

*Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:*

SECTION 1. *Declaration of Policy.* - It is hereby declared as the policy of the State to provide for and ensure the adequate maintenance of national and provincial roads through sufficient funding for the purpose.

SEC. 2. *Coverage.* - In lieu of the registration fee under Section 8 of Republic Act No. 4136, as amended by Batas Pambansa Bilang 74, and the Private Motor Vehicle Tax under Executive Order No. 43, series of 1986, there is hereby imposed on every motor vehicle, whether for hire or for private use, including government motor vehicles as more fully provided in Section 3 hereof, a Motor Vehicle User's Charge (MVUC) which shall be collected from and paid by the owner of the motor vehicle.

SEC. 3. *Rates of the Motor Vehicle User's Charge.* - (a) For private passenger cars registered as of the date of effectivity of this Act, the MVUC to be paid shall be the private motor vehicle tax under Executive Order No. 43, series of 1986, plus twenty-five percent (25%) for the first year, fifty percent (50%) for the second year, seventy-five percent (75%) for the third year, and one hundred percent (100%) for the fourth year and thereafter: *Provided, however,* That private passenger cars to be registered for the first time after the effectivity of this Act, shall be subject to the MVUC rates prescribed in Section 3(b) hereof.

(b) Except as provided under Section 3(a) hereof, for each motor vehicle under each of the categories as herein provided, the MVUC shall be collected from and paid by the vehicle owner at the following base rates plus twenty-five percent (25%) in the first year from the effectivity of this Act; the said base rates plus fifty percent (50%) in the second year from the effectivity of this Act; the said base rates plus seventy-five percent (75%) in the third year from the effectivity of this Act; and the said base rates plus one hundred percent (100%) in the fourth year from the effectivity of this Act and thereafter: *Provided,* That the MVUC for sports utility vehicles shall be fifteen percent (15%) higher than the MVUC herein set for private utility vehicles: *Provided, further,* That motorcycles for hire with sidecars shall not pay more than Three hundred pesos (P300).<sup>12345</sup>

Type of Vehicle	Base Rates
I. Private and Government	
A. Passenger Cars	

- |   |       |
|---|-------|
| (1) GVW up to 1,600 kgs.                | P 800 |
| (2) GVW more than 1,600 kgs.-2,300 kgs. | 1,800 |
| (3) GVW more than 2,300 kgs             | 4,000 |

B. Utility Vehicles

GVW up to 2,700 kgs	P1,000
GVW more than 2,700 kgs.-4,500 kgs.	P1,000 + P20 Per 100 kgs. of GVW over 2,700 kgs.

C. Motorcycles

without sidecar	P 120
with sidecar	150

D. Buses

GVW more than 4,500 kgs.	P900 + P12 Per 100 kgs. Of GVW over 2,700 kgs.
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E. Trucks

GVW more than 4,500 kgs.	P900 + P12 Per 100 kgs. Of GVW over 2,700 kgs.
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F. Trailers

P12 per 100 kgs. Of GVW
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II. For Hire

A. Passenger Cars

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|--|-------|
| (1) GVW up to 1,600 kgs.                 | P 450 |
| (2) GVW more than 1,600 kgs. - 2,300 kgs | 900   |
| (3) GVW more than 2,300 kgs.             | 2,500 |

B. Utility Vehicles

GVW up to 4,500 kgs.	P15 per 100 kgs. Of GVW
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A. Motorcycles

Without sidecar	P150
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B. Buses

GVW more than 4,500 kgs.	P15 per 100 kgs. Of GVW
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C. Trucks