## MALACAÑANG Manila

## BY THE PRESIDENT OF THE PHILIPPINES

## **EXECUTIVE ORDER NO. 418**

MODIFYING THE TARIFF NOMENCLATURE AND RATES OF IMPORT DUTY ON USED MOTOR VEHICLES UNDER SECTION 104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE NO. 1464, AS AMENDED)

**WHEREAS**, it is the policy of the State to maintain a balance between development and environmental protection, and hence, between motorization and air quality management;

**WHEREAS**, it is the policy of the State to protect the public against unreasonable risks to injury associated with consumer products;

**WHEREAS**, there is a need to mitigate the impact of used motor vehicle trading on air quality and road safety;

**WHEREAS**, Article II:1(b) of the 1994 General Agreement on Tariffs and Trade allows the unilateral imposition of other duties and charges on tariff items that were not previously the subject of concession;

**WHEREAS**, motor vehicles were not covered by Schedule LXXV – Philippine Schedule of Concessions and therefore, do not have tariff bindings;

**WHEREAS**, Section 401 of the Tariff and Customs Code of 1978, as amended, empowers the President of the Republic of the Philippines to increase, reduce, or remove existing rates of import duty, as well as to modify the form of duty and the tariff nomenclature under Section 104 of the Code:

**NOW, THEREFORE, I, GLORIA MACAPAGAL ARROYO**, President of the Republic of he Philippines, by virtue of the powers vested in me by law, do hereby order:

- **SECTION 1.** The articles specifically listed in Annex "A" hereof, as classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be subject to the rates of import duty indicated opposite each article, except for trucks, buses and special purpose vehicles.
- **SEC. 2.** In addition to the regular rates of import duty, the articles specifically listed in Annex "A" hereof, as classified under Section 104 of the Tariff





and Customs Code of 1978, as amended, shall be subject to additional specific duty of PhP500,000.00.

SEC. 3. The amount of specific duty will be indexed by the Secretary of Finance once every two (2) years if the change in the exchange rate of the Philippine peso against the United States (U.S.) dollar is more than ten percent (10%) from the date of the effectivity of this Order, in the case of initial adjustment and from the last revision date in the case of subsequent adjustments.

In case the change in the exchange rate of the Philippine peso against the US dollar is more than twenty percent (20%) at any-time within the two-year period referred to above, the Secretary of Finance shall index the amount by the full rate of depreciation or appreciation, as the case may be.

- SEC. 4. The following motor vehicles shall be considered "used" and shall be subject to the duties herein prescribed: (a) all motor vehicles that have been sold, registered and operated in the roads/ highways of any foreign state or country; or (b) all imported motor vehicles that has a mileage of more than 200 kilometers regardless of year model.
- SEC. 5. Upon the effectivity of this Executive Order, the articles specifically listed in the aforesaid Annex, which are entered and withdrawn from warehouses in the Philippines, shall be levied the rates of import and specific duties herein prescribed.
- SEC. 6. All Presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.
- SEC. 7. This Executive Order shall take effect thirty (30) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

Done in the City of Manila, this Haday of lapsel our Lord, Two Thousand and Five.

Morin arrayo

in the year of

By the President:

Executive Secretary

## USED MOTOR VEHICLES FALLING UNDER HEADINGS 87.02, 87.03 AND 87.04

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	<ul> <li>With compression-ignition internal combustion piston engine (diesel or semi-diesel):</li> <li>For the transport of less than 16 persons:</li> </ul>	
	8702.10.01 to	Motor buses: x x x x x x	
	8702.10.05 8702.10.06	CBU/Other: Of a gross vehicle weight not exceeding 5 t A. Used	20+PhP 500T
1000 (0	a. V	B. New	20*
1	8702.10.07	Of a gross vehicle weight exceeding 5 t but not exceeding 6 t A. 6 t, used	15+PhP 500T
		B. 6 t, new	15*
: 51		C. Other, used	20+PhP 500T
		D. Other, new	20*
	8702.10.08	Of a gross vehicle weight exceeding 6 t but not exceeding 18 t A. Used	15+PhP 500T
F	€	B. New	15
	8702.10.09	Of a gross vehicle weight exceeding 18 t but not exceeding 24 t A. Used	20+PhP 500T

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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63		· · · · · · · · · · · · · · · · · · ·	
Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New	20
	8702.10.10	Of a gross vehicle weight exceeding 24 t  A. Used	20+PhP 500T
r es		B. New	20
	8702.10.11	Other: x x x x x x	
	8702.10.14 8702.10.15	CBU/Other: Of a gross vehicle weight not	
		exceeding 5 t A. Used	20+PhP 500T
		B. New	20*
* 5 5 #	8702.10.16	Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	
8	2	A. 6 t, used	15+PhP 500T
		B.6 t, new	15*
		C. Other, used	20+PhP 500T
		D. Other, new	20*
	8702.10.17	Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	
		A. Exceeding 6 t but not exceeding 18 t,used	15+PhP 500T
	й э и В ж	B. Exceeding 6 t but not exceeding 18 t, new	15*
2		C. Exceeding 18 t but not exceeding 24 t, used	20+PhP 500T
***		D. Exceeding 18 t but not exceeding 24 t, new	20*

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8702.10.18	Of a gross vehicle weight exceeding 24 t A. Used	20+PhP 500T
5 E	in the state of th	B. New For the transport of 16 persons or more but less than 30 persons: Motor buses:	20 <b>*</b> *
	8702.10.21 to 8702.10.25	XXX XXX	
	8702.10.26	CBU/Other: Of a gross vehicle weight not exceeding 5 t A. Used	20+PhP 500T
		B. New	20
	8702.10.27	Of a gross vehicle weight exceeding 5 t but not exceeding 6 t A. 6 t, used	15+PhP 500T
		B 6t, new	15
		C. Other, used	20+PhP 500T
		D. Other, new	20
	8702.10.28	Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	
	5	A. Used	15+PhP 500T
	ec	B. New	15
	8702.10.31	exceeding 18 t but not exceeding 24 t  A. Used	20+PhP 500T
(0)	¥	B. New	20

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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			72 28
	Tariff Code	Description	MFN Rate of Duty (%)
	8702.10.32	Of a gross vehicle weight exceeding 24 t	2 1
		A. Used	20+PhP 500T
		B New	20
		Other: x x x	
	8702.10.33 to	XXX	*
	8702.10.36	OBUNON	
	8702.10.37	CBU/Other: Of a gross vehicle weight not	# #8
		exceeding 5 t  A. Used	20+PhP 500T
	8 8	B. New	20
	8702.10.38	Of a gross vehicle weight exceeding 5 t but not exceeding	
		6t A. 6 t, used	15+PhP 500T
		B. 6t, new	15
	A STEELE	C. Other, used	20+PhP 500T
*1	遊	D. Other, new	20
	8702.10.39	Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	
		A. Exceeding 6 t but not exceeding 18 t, used	15+PhP 500T
		B. Exceeding 6 t but not exceeding 18 t, new	15
		C. Exceeding 18 t but not exceeding 24 t, used	20+PhP 500T
	·	D. Exceeding 18 t but not exceeding 24 t. new	20
	8702.10.40	Of a gross vehicle weight exceeding 24 t A. Used	20+PhP 500T
		B. New	20

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)

			Z*
		<ul> <li>- For the transport of 30 persons or more:</li> </ul>	a
T		<ul> <li> Buses designed specially for use in airports:</li> </ul>	
	8702.10.41 to	X X X	
	8702.10.45	CBU/Other:	<b>x</b> N
	8702.10.46	Of a gross vehicle weight not exceeding 5 t	
		A. Used	20+PhP 500T
		B. New	20
	8702.10.47	Of a gross vehicle weight exceeding 5 t but not exceeding	e s
		6t A. 6 t, used	15+PhP 500T
		B. 6t, new	15
80	× .	C. Other, used	20+PhP 500T
		D. Other, new	20
	8702.10.48	Of a gross vehicle weight exceeding 6 t but not exceeding	
	2	18 t A. Used	15+PhP 500T
		B. New	15
	8702.10.49	<ul> <li> Of a gross vehicle weight exceeding 18 t but not exceeding 24 t</li> </ul>	и <sup>У</sup> и в в
		A. Used	20+PhP 500T
	3	B. New	20
	8702.10.50	Of a gross vehicle weight exceeding 24 t	
		A. Used	20+PhP 500T
		B. New	20
		Other motor buses: x x x	
	8702.10.51	XXX	
	<i>y</i> .	Page 5 of 37	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
j.	to 8702.10.55	N	3
~	8702.10.56	CBU/Other: Of a gross vehicle weight not exceeding 5 t A. Used	20+PhP 500T
**	#./ #	B. New	20
21	8702,10.57	Of a gross vehicle weight exceeding 5 t but not exceeding 6t	
		A. 6 t, used	15+PhP 500T
		B. 6t, new	15
		C. Other, used	20+PhP 500T
	3	D. Other, new	20
	8702.10.58	Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	
# # #	* 2	A. Used	15+PhP 500T
		B. New	15
	8702.10.59	Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	
		A. Used	20+PhP 500T
я		B. New	20
	8702.10.60	Of a gross vehicle weight exceeding 24 t A. Used	20+PhP 500T
		B. New	W No control of the c
	#:	Other:	20
	8702.10.61	XXX XXX	98° N
35	to . 8702.10.64		
	8702.10.65	CBU/Other: Of a gross vehicle weight not exceeding 5 t	
		A. Used	20+PhP 500T
		B. New	20
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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
51 g	8702.10.66	Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	
-,	-	A. 6 t, used	15+PhP 500T
· ·	¥	B. 6t, new	15
	*	C. Other, used	20+PhP 500T
	11 21	D. Other, new	20
	8702.10.67	Of a gross vehicle weight exceeding 6 t but not exceeding 24 t	
	*	A. Exceeding 6 t but not exceeding 18 t, used	15+PhP 500T
* 2	u 11	B. Exceeding 6 t but not exceeding 18 t, new	15
		C. Exceeding 18 t but not exceeding 24 t, used	20+PhP 500T
	9 9	D. Exceeding 18 t but not exceeding 24 t, new	20
	8702.10.68	Of a gross vehicle weight exceeding 24 t  A. Used	20+PhP 500T
	* .	B. New	20
e F	8702.90	- Other: For the transport of less than 16 persons:	
	8702.90.11 8702.90.12	Motor buses: x x x CBU/Other A. x x x	
		B. Used	20+PhP 500T
		C. New Other:	20
ēi II	8702.90.21 8702.90.22	x x x CBU/Other A. x x x	
	E	B. Used	20+PhP 500T
/		- Page 7 of 37 -	

	Tariff Code	Description	MFN Rate of Duty (%)
		C. New	20*
	8702.90.31 8702.90.32	<ul> <li>- For the transport of 16 persons or more but less than 30 persons:</li> <li> Motor buses:</li> <li> x x x</li> <li> CBU/Other</li></ul>	
		B. Used	20+PhP 500T
		C. New	20
	8702.90.41 8702.90.42	x x x CBU/Other A. x x x	
	**	B. Used	20+PhP 500T
	a.	C. New	20
	8702.90.51 8702.90.52	<ul> <li>- For the transport of 30 persons and more:</li> <li> Buses designed specially for use in airport:</li> <li> x x x</li> <li> CBU/Other</li></ul>	
		B. Used	20+PhP 500T
	8702.90.61 8702.90.62	C. New Other motor buses: x x x CBU/Other A. x x x	20
		B. Used	20+PhP 500T
	8702.90.91 8702.90.92	C. New Other: x x x CBU/Other A. x x x	20
19		B. Used	20+PhP 500T

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		C. New	20
87.03	· · · · · · · · · · · · · · · · · · ·	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.10 to 8703.10.99	<ul> <li>- x x x</li> <li>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</li> </ul>	
કુ	8703.21 8703.21.10 8703.21.20	<ul> <li>- Of a cylinder capacity not exceeding 1,000 cc:</li> <li> x x x</li> <li> X X</li> <li> Motor cars (including station wagons, sports cars and racing</li> </ul>	
	8703.21.31 8703.21.32	cars) for the transport of 8 persons or less including driver:xxxCBU/Other: A. Used  B. New	30+PhP 500T 30
	8703.21.41 8703.21.42	Other, for the transport of 8 persons or less: x x x Four wheel drive vehicles, CBU/Other: A. Used B. New	30+PhP 500T 30
9 8	8703.21.43 8703.21.44	x x x Other: A. Used	30+PhP 500T
	8703.21.51 8703.21.52	B. New Other for the transport of 9 persons including the driver: x x x Four wheel drive vehicles, CBU/Other: A. Used	30 30+PhP 500T



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dg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.21.53 8703.21.54	B. Newx x x Motor cars (including station wagons, sports cars and racing	30
2	- '	cars), CBU/Other: A. Used	30+PhP 500T
	8703.21.55 8703.21.56	B. New xxx Other:	30
	6703.21.36	A. Used	30+PhP 500T
	8703.22	B. New Of a cylinder capacity exceeding	30
	8703.22.10 to	1,000 cc but not exceeding 1,500 cc:	
e ·	8703.22.40	Motor cars (including station	
		wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.22.51 8703.22.52	x x x CBU/Other	00 - PL D 500T
		A. Used B. New	30+PhP 500T 30
		Other, for the transport of 8 persons	
	8703.22.61 8703.22.62	or less:xxxFour wheel drive vehicles,	
080		CBU/Other A. Used	30+PhP 500T
	8703.22.63	B. Newx x x	30
9	8703.22.64	Other: A. Used	30+PhP 500T
٠	p N	B. New	30
	0702 22 74	Other, for the transport of 9 persons including the driver:	v
	8703.22.71 8703.22.72	XXX Four wheel drive vehicles, CBU/Other:	a e
		A. Used	30+PhP 500T
) .		B. New	30

B. New - Page 10 of 37 -

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.22.73 8703.22.74	xxx  Motor cars (including station wagons, sports cars and racing cars), CBU/Other:  A. Used	30+PhP 500T
	8703.22.75 8703.22.76	B. Newxxx Other A. Used	30 30+PhP 500T
		B. New	30
	8703.23 8703.23.11 to 8703.23.14 8703.23.15 to 8703.23.17	<ul> <li>- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</li> <li> x x x</li> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</li> <li> x x x</li> <li> x x x</li> <li> CBU/Other:</li> </ul>	
8 F	8703.23.21	Of a cylinder capacity less than 1,800 cc: A. Used	30+PhP 500T
		B. New	30
	8703.23.22	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc: A. Used	30+PhP 500T
		B. New	30
	8703.23.23	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc: A. Used	30+PhP 500T
	/		

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
ax #0	8703.23.24	Of a cylinder capacity 2,500 cc and above	я
	9	A. Used	30+PhP 500T
	2 *	B. New	30*
	*	<ul><li> Other, for the transport of 8 persons or less:</li><li> x x x</li></ul>	
	8703.23.25 to	XXX	
	8703.23.28	Four wheel drive vehicles, CBU/Other:	
¥ .	8703.23.31	Of a cylinder capacity less than 1,800 cc	
	3 2	A. Used	30+PhP 500T
	#	B. New	30
	8703.23.32	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	
		A. Used	30+PhP 500T
	* *		ag
8.	8703.23.33	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. Used	30+PhP 500T
		B. New	30*
	8703.23.34	Of a cylinder capacity 2,500 cc and above	r r r
	825	A. Used	30+PhP 500T
		B. New xx	30*
	8703.23.35 to	XXX	ed a
	8703.23.38 8703.23.41	Other: Of a cylinder capacity less than	
		1,800 cc A. Used	30+PhP 500T
1		B. New	30

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•	Tariff Code	Description	MFN Rate of Duty (%)
	8703.23.42	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. Used	30+PhP 500T
		B. New	30
	8703.23.43	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. Used	30+PhP 500T
		B. New	30*
	8703.23.44	Of a cylinder capacity 2,500 cc and above A. Used	30+PhP 500T
į	· ·	B. New	30*
		Other, for the transport of 9 persons including the driver: Motor cars (including station wagons, sports cars and racing cars):	
	8703.23.45	XXX XXX	
	to 8703.23.47		
	8703.23.51	CBU/Other: Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T
		B. New	30
	8703.23.52	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	
	5.	A. Used	30+PhP 500T
	8	B. New	30
	8703.23.53	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	8 - N - 6
		A. Used	30+PhP 500T
		B. New	30*

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.23.54	Of a cylinder capacity 2,500 cc and above	20 - DbD 500T
	· · · · · · · · · · · · · · · · · · ·	A. Used	30+PhP 500T
		B. <b>New</b>	30*
250	8703.23.55 · to	XXX	20
	8703.23.58		
,u =	E	<ul><li> Four wheel drive vehicles, CBU/Other:</li></ul>	a.
	8703.23.61	Of a cylinder capacity less than 1,800 cc	
	828	A. Used	30+PhP 500T
		B. New	30
	8703.23.62	and above but less than 2,000 cc	30+PhP 500T
		A. Used	30+FIF 3001
	e "	B. New	30
8 ************************************	8703.23.63	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. Used	30+PhP 500T
		B. New	30*
	8703.23.64	Of a cylinder capacity 2,500 cc and above	
	4. At 12.	A. Used	30+PhP 500T
	y 2	B. New	30*
	8703.23.65	X X X X X X	· "
	to		
	8703.23.68	Other:	
	8703.23.71	Of a cylinder capacity less than 1,800 cc	
		A. Used	30+PhP 500T
		B. New	30

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

		MFN Rate of
Tariff Code	Description	Duty (%)
8703.23.72	Of a cylinder capacity 1,800 cc	
*	and above but less than 2,000 cc A. Used	30+PhP 500T
en e	B. New	30
8703.23.73	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. Used	30+PhP 500T
627	B. New	30*
8703.23.74	Of a cylinder capacity 2,500 cc and above A. Used	30+PhP 500T
N 6 W	B. New	30*
8703.24	Of a cylinder capacity exceeding 3,000 cc:	
	Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:	
8703.24.11 to	X X X	8
8703.24.14	Markey and Construction and Addison	
	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</li> </ul>	a a
8703.24.21 8703.24.22	x x x CBU/Other	
8	A. Used	30+PhP 500T
	B. New	30*
8703.24.31	Other, for the transport of 8 persons or less:	
8703.24.32	Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
8703.24.33	B. New	30*
8703.24.34	Other A. Used	30+PhP 500T

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.



<b>]</b> .	Tariff Code	Description	MFN Rate of Duty (%)
		B. New Other, for the transport of 9 persons including the driver:	30*
-	8703.24.41 8703.24.42	x x x  Four wheel drive vehicles,  CBU/Other	,
		A. Used	30+PhP 500T
	8703.24.43 8703.24.44	B. Newxxx Motor cars (including station	30*
	6703.24.44	wagons, sports cars and racing cars), CBU/Other	30+PhP 500T
	*	A. Used B. New	30*
	8703.24.45 8703.24.46	X X X Other	
		A. Used	30+PhP 500T
		B. New Of a cylinder capacity exceeding 4,000 cc:	30*
	8703.24.51 to	X X X	¥
	8703.24.54	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</li> </ul>	
	8703.24.61 8703.24.62	X X X CBU/Other A. Used	30+PhP 500T
		B. New Other, for the transport of 8 persons or less:	30*
	8703.24.71 8703.24.72	XXX Four wheel drive vehicles, CBU/Other	* * * * * * * * * * * * * * * * * * *
		A. Used	30+PhP 500T
	8703.24.73	B. New	30*
	8703.24.74	Other A. Used	30+PhP 500T

Hdg

The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

dg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New Other, for the transport of 9 persons including the driver:	30*
	8703.24.81 8703.24.82	xxx Four wheel drive vehicles, CBU/Other	*
ts.		A. Used	30+PhP 500T
	8703.24.83	B. New	30*
8	8703.24.84	<ul> <li> Motor cars (including station wagons, sports cars and racing</li> </ul>	
		cars), CBU/Other A. Used	30+PhP 500T
*	0702 24 25	B. New	30*
	8703.24.85 8703.24.86	x x x Other	2 2
		B. New	30*
		- Other vehicles, with compression- ignition internal combustion piston	
	8703.31	engine (diesel or semi-diesel): Of a cylinder capacity not exceeding 1,500 cc:	50 Ca San
ě	8703.31.10 to 8703.31.40	XXX	ą
	-	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</li> </ul>	B III
	8703.31.51	X X X CBU/Other:	e e e e e e e e e e e e e e e e e e e
	8703.31.52	New	30
D	8703.31.53	<ul><li> Used</li><li> Other, for the transport of 8 persons or less:</li></ul>	30+PhP 500T
	8703.31.61 8703.31.62	x x x Four wheel drive vehicles, CBU/Other	D 50
		A. Used	30+PhP 500T 30+PhP 500T
		B. New	30
	8703.31.63	X X X	

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.31.64	Other A. Used	30+PhP 500T
	8703.31.71	B. New Other, for the transport of 9 persons including the driver: x x x	30
	8703.31.72	Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
	0700 04 70	B. New	30
	8703.31.73 8703.31.74	<ul> <li> x x x</li> <li> New motor cars (including station wagons, sports cars and racing cars), CBU/Other</li> </ul>	30
	8703.31.75 8703.31.76	<ul> <li> Used motor cars (including station wagons, sports cars and racing cars), CBU/Other</li> <li> X X X</li> </ul>	30+PhP 500T
	8703.31.77	Other A. Used	30+PhP 500T
	8703.32	B. New Of a cylinder capacity exceeding	30
	8703.32.11 to	1,500 cc but not exceeding 2,500 cc:	* .
	8703.32.14		®
* 9	e a	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</li> </ul>	T.
	8703.32.21 8703.32.22	XXX XXX	
·	8703.32.23	CBU/Other: New	30
	8703.32.24	Used, of a cylinder capacity less than 1,800 cc	30+PhP 500T
	8703.32.25	Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	30+PhP 500T
	8703.32.26	Used, of a cylinder capacity 2,000 cc and above	30+PhP 500T



Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
2.5		Other, for the transport of 8 persons or less:	
	8703.32.31	XXX	
	to	X X X	
	8703.32.33		·
11	8703.32.34	<ul><li> Four wheel drive vehicles,</li><li>CBU/Other:</li><li> Of a cylinder capacity less than</li></ul>	
58		1,800 cc A. Used	30+PhP 500T
		B. New	30
	8703.32.35	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	5 5
*		A. Used	30+PhP 500T
	\$	B. New	30
	8703.32.36	Of a cylinder capacity 2,000 cc	
40		and above A. Used	30+PhP 500T
N	× **	B. New	30
	8703.32.41	X X X	j.
	to 8703.32.43	Othors	R
	8703.32.44	Other: Of a cylinder capacity less than	
	ÿ.	A. Used	30+PhP 500T
		B. New	30
	8703.32.45	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	
		A. Used	30+PhP 500T
	e	B. New	30
9	8703.32.46	Of a cylinder capacity 2,000 cc and above	*
		A. Used	30+PhP 500T
/-		B. New	30
		Other, for the transport of 9 persons including the driver:	
		¥.	



Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
2 0	8 .	Motor cars (including station wagons, sports cars and racing cars):	9 2 3
	8703.32.51 8703.32.52	xxx xxx xxx CBU/Other:	5 (6)
	8703.32.53	New	30
	8703.32.54	than 1,800 cc	30+PhP 500T
	8703.32.55	Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc	30+PhP 500T
й	8703.32.56	2,000 cc and above	30+PhP 500T
	8703.32.61	Other: x x x x x x	
	to 8703.32.63	Four wheel drive vehicles, CBU/Other:	2
	8703.32.64	Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T
		B. New	30
14 18 81	8703.32.65	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. Used	30+PhP 500T
	e e e e e e e e e e e e e e e e e e e	B. New	30
	8703.32.66	Of a cylinder capacity 2,000 cc and above	20 , DbD 5007
	H S	A. Used	30+PhP 500T
	8703.32.71 to	B. New XXX XXX	30
,	8703.32.73	Other:	a a
	8703.32.74	Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T

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	F E		
Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
A .	•	9 * 1	
	0 I 2	B. New	30
e e	8703.32.75	Of a cylinder capacity 1,800 cc and above but less than 2,000	* **
	9	cc A. Used	30+PhP 500T
¥		B. New	30
	8703.32.76	Of a cylinder capacity 2,000 cc and above A. Used	30+PhP 500T
	. *	B. New	30
	8703.33	Of a cylinder capacity exceeding	
1.00		2,500 cc: Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	7
2	8703.33.11 to	X X X	
	8703.33.14	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</li> </ul>	
	8703.33.21 8703.33.22	X X X CBU/Other, new	30
¥	8703.33.23	CBU/Other, used	30+PhP 500T
	8703.33.24 8703.33.25	<ul> <li> Other, for the transport of 8 persons or less:</li> <li> x x x</li> <li> Four wheel drive vehicles, CBU/Other</li> </ul>	
		A. Used	30+PhP 500T
,	8703.33.26 8703.33.27	B. New xxx Other	30
	28 21	A. Used	30+PhP 500T
		B. New	30
	8703.33.28	<ul><li> Other, for the transport of 9 persons including the driver:</li><li> X X X</li></ul>	

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
ı'	8703.33.29	Four wheel drive vehicles, CBU/Other	m <sub>g</sub>
		A. Used	30+PhP 500T
	8703.33.30	B. New	30
	8703.33.31	New motor cars (including station	100
٠	a .	wagons, sports cars and racing cars), CBU/Others	30
5	8703.33.32	Used motor cars (including station wagons, sports cars and	*
	0700 00 00	racing cars), CBU/Other	30+PhP 500T
	8703.33.33 8703.33.34	x x x Other	* e
		A. Used	30+PhP 500T
2.	% 8•	B. New	30
		Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:	
74	8703.33.41 to	××	**
	8703.33.44		* e_
		<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:</li> </ul>	
	8703.33.51	XXX	
	8703.33.52	CBU/Other, new	30*
	8703.33.53	CBU/Other, used	30+PhP 500T
	*	<ul> <li> Other, for the transport of 8 persons or less:</li> </ul>	7
	8703.33.54	XXX	
*	8703.33.55	Four wheel drive vehicles, CBU/Other	
26	-6	A. Used	30+PhP 500T
	0700 00 50	B. New	30*
	8703.33.56 8703.33.57	X X X Other	
-n		A. Used	30+PhP 500T
•*	95	B. New	30°

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

ldg.	Tariff Code	Description	MFN Rate of Duty (%)
77 20 21	8703.33.58 8703.33.59	Other, for the transport of 9 persons including the driver: x x x Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
	8703.33.61 8703.33.62	B. Newxxx New motor cars (including station wagons, sports cars and racing cars), CBU/Other	30* 30*
	8703.33.63 8703.33.64	Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	30+PhP 500T
i.	8703.33.65	Other A. Used B. New	30+PhP 500T
	8703.33.71 To 8703.33.74	Of a cylinder capacity exceeding 4,000 cc: x x x	30
	8703.33.81 8703.33.82	<ul> <li> Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:</li> <li> X X X</li> <li> CBU/Other, new</li> </ul>	30*
	8703.33.83	CBU/Other, used	30+PhP 500T
	8703.33.84 8703.33.85	Other, for the transport of 8 persons or less: x x x Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
/	8703.33.86 8703.33.87	B. New xxx Other A. Used	30* 30+PhP 500T

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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	Tariff Code	Description	MFN Rate of Duty (%)
			et in
	e	B. New	30*
	ə ,	persons including the driver:	
	8703.33.88 8703.33.89	x x x Four wheel drive vehicles, CBU/Other	***
	(F) (F)	A. Used	30+PhP 500T
		B. New	30*
***	8703.33.91 8703.33.92	xxx New motor cars (including station wagons, sports cars and racing cars), CBU/Other	30*
	8703.33.93	Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	30+PhP 500T
	8703.33.94 8703.33.99	X X X Other, used	30+PhP 500T
	8703.90 8703.90.11	- Other x x x	
	to 8703.90.14	Motor cars (including station wagons,	, a 8 %
	* *	sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.90.21	X X X Other:	
	8703.90.22	X X X X X X	i i
	to 8703.90.25	CDI VOth or:	
	8703.90.26	CBU/Other: Of a cylinder capacity less than 1,800 cc A. x x x	
	Z.	B. Used	30+PhP 500T
/	<i>/</i> ·	C. New	30

<sup>1</sup> 

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

	Tariff Code	Description	MFN Rate of Duty (%)
	8703.90.27	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8703.90.28	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. x x x	
**		B. Used	30+PhP 500T
		C. New	30
	8703.90.31	Of a cylinder capacity 2,500 cc and above but less than 3,000 cc A. x x x	
	(B)	B. Used	30+PhP 500T
		C. New	30
	8703.90.32	Of a cylinder capacity 3,000 cc and above A. x x x	· · · · · · · · · · · · · · · · · · ·
2		B. Used	30+PhP 500T
	9	C. New	30
		<ul><li>- Other, for the transport of 8 persons or less:</li><li> x x x</li></ul>	e e
	8703.90.33 to	XXX	an g
	8703.90.36	Four wheel drive vehicles, CBU/Other:	
	8703.90.37	Of a cylinder capacity less than 1,800 cc	
	* * * * * *	A. x x x	
/		B. Used	30+PhP 500T
		C. New	30
*	8703.90.38	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		A. x x x	
	* *	B. Used	30+PhP 500T
	-	C. New	30
	8703.90.41	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. x x x	9 m 2 9
	187 18	B. Used	30+PhP 500T
		C. New	30
	8703.90.42	Of a cylinder capacity 2,500 cc but less than 3,000 cc A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8703.90.43	Of a cylinder capacity 3,000 cc and above  A. x x x	
		B. Used	30+PhP 500T
	with the second	C. New	30
	8703.90.44 to	X X X	s a s
	8703.90.47	Other:	
	8703.90.48	Of a cylinder capacity less than 1,800 cc	a 3 is
	P20	A. x x x	* *
		B. Used	30+PhP 500T
		C. New	30
	8703.90.51	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x	
		B. Used	30+PhP 500T
8	e <sup>ji</sup>	C. New	30



Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.90.52	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. x x x	*
		B. Used	30+PhP 500T
E (40)		C. New	30
	8703.90.53	Of a cylinder capacity 2,500 cc and above but less than 3,000 cc A. x x x	,
		B. Used	30+PhP 500T
74		C. New	30
13	8703.90.54	Of a cylinder capacity 3,000 cc and above A. x x x	
(*)	x x	B. Used	30+PhP 500T
		C. New	30
		<ul> <li>- Other, for the transport of 9 persons:</li> <li> Motor cars (including station wagons, sports cars and racing cars):</li> </ul>	
36 26	8703.90.61	xxx Other:	
	8703.90.62 to 8703.90.65	XXX	**
ě.	8703.90.66	CBU/Other: Of a cylinder capacity less than 1,800 cc A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8703.90.67	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x	¥
		B. Used	30+PhP 500T
š		C. New	30

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.90.68	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8703.90.71	Of a cylinder capacity 2,500 cc and above but less than 3,000 cc A. x x x	
		B. Used	30+PhP 500T
	e e	C. New	30
	8703.90.72	Of a cylinder capacity 3,000 cc and above A. x x x	
	2	B. Used	30+PhP 500T
ë ,	8703.90.73 to 8703.90.76	C. Newxxxx Other four wheel drive vehicles,	30
	8703.90.77	CBU/Other: Of a cylinder capacity less than 1,800 cc A. x x x  B. Used	30+PhP 500T
	é.	C. New	30
9	8703.90.78	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x	H
2 3		B. Used	30+PhP 500T
//		C. New	30
?	8703.90.81	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	

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<u> </u>			
Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	<u> </u>	A. x x x	
		B. Used	30+PhP 500T
	2	C. New	30
	8703.90.82	Of a cylinder capacity 2,500 cc and above but less than 3,000 cc A. x x x	3
		B. Used	30+PhP 500T
		C. New	30
£	8703.90.83	Of a cylinder capacity 3,000 cc and above A. x x x	
	9	B. Used	30+PhP 500T
2. 3	8703.90.84	C. New xxx xx	30
8 10	to 8703.90.87 8703.90.88	Other: Of a cylinder capacity less than 1,800 cc A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8703.90.91	Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x	, (1
		B. Used	30+PhP 500T
		C. New	.30
	8703.90.92	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. x x x	
)		B. Used	30+PhP 500T
58		C. New	.30



Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
æ	8703.90.93	Of a cylinder capacity 2,500 cc and above but less than 3,000 cc A. x x x	
		B. Used	30+PhP 500T
	#	C. New	30
	8703.90.94	Of a cylinder capacity 3,000 cc and above  A. x x x	
		B. Used	30+PhP 500T
		C. New	30
87.04		Motor vehicles for the transport of goods.	
	8704.10 to 8704.10.22	- x x x	
	8704.21	<ul> <li>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</li> <li>g.v.w. not exceeding 5 t:</li> <li>- X X X</li> </ul>	
	8704.21.11 to 8704.21.19	XXX	
ē ē	8704.21.21	Completely Built Up (CBU)/Other: x x x	16
	to 8704.21.24 8704.21.25	Other vans, pick-up trucks and similar vehicles  A. Used	30+PhP 500T
	\$ \$#	B. New	. 30*
6 8 8	8704.21.26	Ordinary lorries (trucks) A. Used	30+PhP 500T
		B. New	30*
	8704.21.29	Other A. Used	30+PhP 500T

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
į.			
		B. New	30*
	8704.22	g.v.w. exceeding 5 t but not	
.v	020	exceeding 20 t:	
		XXX	
	8704.22.11	X X X	*
	to		
	8704.22.39	Commission Duille um (CDI IV/Othern	
	*1	Completely Built-up (CBU)/Other: g.v.w not exceeding 6 t:	
	8704.22.41	XXX	
	to		
	8704.22.44		
20	8704.22.45	Other vans, pick-up trucks and	
		similar vehicles A. Used	30+PhP 500T
		7. 03Cu	30.1111 3001
		B. New	30*
	8704.22.46	Ordinary lorries (trucks)	
	35	A. Used	30+PhP 500T
83	6 80		
	120	B. New	30*
8 8	8704.22.49	Other	
	0101.22.10	A. Used	30+PhP 500T
		*	*
		B. New	30*
		g.v.w exceeding 6 t but not	× 2
		exceeding 10 t:	
	8704.22.51	xx	
	to	a 2	
	8704.22.54	Other word pick up truske and	8
	8704.22.55	Other vans, pick-up trucks and similar vehicles	
		A. Used	20+PhP 500T
98		al a	*
49	e	B. New	20*
	8704.22.56	Ordinary lorries (trucks)	
		A. Used	20+PhP 500T
			•
/		B. New	20*

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.22.59	Other A. Used	20+PhP 500T
		B. New	20*
	8704.22.61 to	g.v.w exceeding 10 t but not exceeding 20 t:	8
	8704.22.64 8704.22.65	Other vans, pick-up trucks and similar vehicles  A. Used	20+PhP 500T
12 N	8	B. New	20*
2 3	8704.22.66	Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*
. #8 #8 a	8704.22.69	Other A. Used	20+PhP 500T
	9	B. New	20*
	8704.23	g.v.w. exceeding 20 t: xxx xx	
	8704.23.11 to	XXX	
	8704.23.29	Completely Built-up (CBU)/Other:	
3	8704.23.31 to 8704.23.34	g.v.w not exceeding 24 t: x x x	
	8704.23.35	Other vans, pick-up trucks and similar vehicles  A. Used	20+PhP 500T
		B. New	20*
	8704.23.36	Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.23.39	Other A. Used	20+PhP 500T
		B. Newg.v.w exceeding 24 t:	20*
28	8704.23.41 to	XXX	a a
	8704.23.44 8704.23.45	Other vans, pick-up trucks and similar vehicles	·
		A. Used	20+PhP 500T
	÷ °	B. New	20*
	8704.23.46	Ordinary lorries (trucks) A. Used	20+PhP 500T
	<u> </u>	B. New	20*
	8704.23.49	Other A. Used	20+PhP 500T
e		B. New	20*
	8704.31	<ul> <li>Other, with spark-ignition internal combustion piston engine:</li> <li>- g.v.w. not exceeding 5 t;</li> </ul>	
	8704.31.11	X X X X X X	
	to 8704.31.19	Completely Built Up (CBU)/Other:	
<b>2</b>	8704.31.21 to	XXX	
	8704.31.24 8704.31.25	Other vans, pick-up trucks and	
1	9	similar vehicles A. Used	30+PhP 500T
\		B. New	30*
	8704.31.26	Ordinary lorries (trucks) A. Used	30+PhP 500T
	65 0	B. New	30*
	8704.31.27	X X X	

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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	30	₩.	
-ldg.	Tariff Code	Description	MFN Rate of Duty (%)
90	8704.31.29	Other A. Used	30+PhP 500T
	8704.32	B. New g.v.w. exceeding 5 t:	30*
•	8704.32.11 to		
	8704.32.53	Completely Built-up (CBU)/Other: g.v.w not exceeding 6 t:	2
	8704.32.54 to	X X X	
e 8	8704.32.57 8704.32.58	Other vans, pick-up trucks and similar vehicles A. Used	30+PhP 500T
*3		B. New	30*
0 <b>*</b> 9	8704.32.61	Ordinary lorries (trucks) A. Used	30+PhP 500T
3		B. New	30*
	8704.32.62	Other A. Used	30+PhP 500T
a	0	B. Newg.v.w exceeding 6 t but not exceeding 10 t:	30*
	8704.32.63 to 8704.32.66	×××	." 1.
	8704.32.67	<ul><li> Other vans, pick-up trucks and similar vehicles</li><li>A. Used</li></ul>	20+PhP 500T
	es	B. New	20*
31	8704.32.68	Ordinary lorries (trucks) A. Used	20+PhP 500T
/	2	B. New	20*
W ES	8704.32.69	Other	

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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	Tariff Code	Description	MFN Rate of Duty (%)
	3.0	A. Used	20+PhP 500T
		B. New	20*
	8704.32.71	g.v.w exceeding 10 t but not exceeding 20 t: x x x	
SE.	to 8704.32.74 8704.32.75	Other vans, pick-up trucks and similar vehicles  A. Used	20+PhP 500T
		B. New	20*
	8704.32.76	Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*
	8704.32.77	Other A. Used	20+PhP 500T
	2 t s	B. Newg.v.w exceeding 20 but not exceeding 24 t:	20*
	8704.32.78 to	x x x	· · · · · · · · · · · · · · · · · · ·
200	8704.32.83 8704.32.84	Other vans, pick-up trucks and similar vehicles	00 - DLD 5007
		A. Used	20+PhP 500T
		B. New	20*
	8704.32.85	Ordinary lorries (trucks) A. Used	20+PhP 500T
	9 9	B. New	20*
	8704.32.86	Other A. Used	20+PhP 500T
		B. New	20*
	8704.32.87 to	XXX	
	8704.32.92		

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail...

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
*	8704.32.93	Other vans, pick-up trucks and similar vehicles	
	e e	A. Used	20+PhP 500T 20+PhP 500T
	8704.32.94	B. New Ordinary lorries (trucks)	20*
	0104.32.94	A. Used	20+PhP 500T
	Si .	B. New	20*
35 1-	8704.32.95	Other A. Used	20+PhP 500T
*	8704.90	B. New - Other: x x x	20*
œ.	8704.90.11	xx xx	
	8704.90.39	Completely Built-up (CBU)/Other:	
= =	8704.90.41	g.v.w not exceeding 5 t: Vans, pick-up trucks and similar vehicles A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8704.90.42	Ordinary lorries (trucks) A. x x x	
		B. Used	30+PhP 500T
	· · · · · · · · · · · · · · · · · · ·	C. New	30
©	8704.90.49	Other A. x x x	± 4
0.27		B. Used	30+PhP 500T
		C. New g.v.w exceeding 5 t but not exceeding 24 t:	30

<sup>\*</sup> The rates of duty as provided for in the Executive Order Temporarily Increasing the MFN Rates of Import Duty of High Engine Displacement CBU Vehicles under Section 104 of the Tariff and Customs Code of 1978 (PD 1464), as amended, shall prevail.

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Tariff Code	Description	MFN Rate of Duty (%)
8704.90.51	Vans, pick-up trucks and similar vehicles  A. x x x	d 18
) (a)	B. Used	30+PhP 500T
	C. New	30
8704.90.52	Ordinary lorries (trucks) A. x x x	
19	B. Used	30+PhP 500T
	C. New	30
8704.90.59	Other A. x x x	
ь.	B. Used	30+PhP 500T
	C. New	30
8704.90.61	g.v.w exceeding 24 t: Vans, pick-up trucks and similar vehicles A. x x x	
	B. Used	30+PhP 500T
E	C. New	30
8704.90.62	Ordinary lorries (trucks) A. x x x	
5 V _	B. Used	30+PhP 500T
	C. New	30
8704.90.69	Other A. x x x	
	B. Used	30+PhP 500T
•	C. New	30
	8704.90.52 8704.90.59 8704.90.61	8704.90.51 Vans, pick-up trucks and similar vehicles