

# 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 the 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 *4th* day of *April* in the year of our Lord, Two Thousand and Five.

By the President:

*Gloria Arroyo*



*Eduardo R. Ermita*  
**EDUARDO R. ERMITA**  
Executive Secretary



PGMA Hologram # 30357

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

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

\* 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 (%)
		B. New	20
	8702.10.10	----- Of a gross vehicle weight exceeding 24 t	
		A. Used	20+PhP 500T
		B. New	20
		--- Other:	
		----- x x x	
	8702.10.11 to 8702.10.14	----- x x x	
		---- CBU/Other:	
	8702.10.15	----- Of a gross vehicle weight not exceeding 5 t	
		A. Used	20+PhP 500T
		B. New	20*
	8702.10.16	----- 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*
		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
		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*

\* 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
		B. New	20**
		-- For the transport of 16 persons or more but less than 30 persons:	
		--- Motor buses:	
		----- x x x	
	8702.10.21	----- x x x	
	to		
	8702.10.25	----- CBU/Other:	
	8702.10.26	----- 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	
		A. Used	15+PhP 500T
		B. New	15
	8702.10.31	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	
		A. Used	20+PhP 500T
		B. New	20

\* 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 (%)
	8702.10.32	----- Of a gross vehicle weight exceeding 24 t A. Used	20+PhP 500T
		B New	20
		--- Other:	
		---- x x x	
	8702.10.33 to 8702.10.36	----- x x x	
		---- CBU/Other:	
	8702.10.37	----- Of a gross vehicle weight not exceeding 5 t A. Used	20+PhP 500T
		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
		C. Other, used	20+PhP 500T
		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

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
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		-- For the transport of 30 persons or more:	
		--- Buses designed specially for use in airports:	
		----- x x x	
	8702.10.41	----- x x x	
	to		
	8702.10.45		
		---- CBU/Other:	
	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 6t	
		A. 6 t, used	15+PhP 500T
		B. 6t, new	15
		C. Other, used	20+PhP 500T
		D. Other, new	20
	8702.10.48	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	
		A. Used	15+PhP 500T
		B. New	15
	8702.10.49	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	
		A. Used	20+PhP 500T
		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	----- x x x	

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

8702.10.55

---- CBU/Other:

8702.10.56

----- Of a gross vehicle weight not exceeding 5 t

A. Used

20+PhP 500T

B. New

20

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

D. Other, new

20

8702.10.58

----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t

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

B. New

20

8702.10.60

----- Of a gross vehicle weight exceeding 24 t

A. Used

20+PhP 500T

B. New

20

---- Other:

----- x x x

8702.10.61

----- x x x

to

8702.10.64

---- CBU/Other:

8702.10.65

----- Of a gross vehicle weight not exceeding 5 t

A. Used

20+PhP 500T

B. New

20



Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	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
		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
		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
	8702.10.68	----- Of a gross vehicle weight exceeding 24 t	
		A. Used	20+PhP 500T
		B. New	20
	8702.90	- Other:	
		-- For the transport of less than 16 persons:	
		--- Motor buses:	
	8702.90.11	---- x x x	
	8702.90.12	---- CBU/Other	
		A. x x x	
		B. Used	20+PhP 500T
		C. New	20
		--- Other:	
	8702.90.21	---- x x x	
	8702.90.22	---- CBU/Other	
		A. x x x	
		B. Used	20+PhP 500T

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

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

- x x x

8703.21

- Other vehicles; with spark-ignition internal combustion reciprocating piston engine:

8703.21.10  
8703.21.20

-- Of a cylinder capacity not exceeding 1,000 cc:

--- x x x  
--- x x x

--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:

8703.21.31  
8703.21.32

---- x x x  
---- CBU/Other:  
A. Used

30+PhP 500T

B. New

30

--- Other, for the transport of 8 persons or less:

8703.21.41  
8703.21.42

---- x x x  
---- Four wheel drive vehicles,  
CBU/Other:  
A. Used

30+PhP 500T

B. New

30

8703.21.43  
8703.21.44

---- x x x  
---- Other:  
A. Used

30+PhP 500T

B. New

30

--- Other for the transport of 9 persons including the driver:

8703.21.51  
8703.21.52

---- x x x  
---- Four wheel drive vehicles,  
CBU/Other:  
A. Used

30+PhP 500T

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New	30
	8703.21.53	---- x x x	
	8703.21.54	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other:	
		A. Used	30+PhP 500T
		B. New	30
	8703.21.55	---- x x x	
	8703.21.56	---- Other:	
		A. Used	30+PhP 500T
		B. New	30
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.10	---- x x x	
	to		
	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	---- x x x	
	8703.22.52	---- CBU/Other	
		A. Used	30+PhP 500T
		B. New	30
		--- Other, for the transport of 8 persons or less:	
	8703.22.61	---- x x x	
	8703.22.62	---- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30
	8703.22.63	---- x x x	
	8703.22.64	---- Other:	
		A. Used	30+PhP 500T
		B. New	30
		--- Other, for the transport of 9 persons including the driver:	
	8703.22.71	---- x x x	
	8703.22.72	---- Four wheel drive vehicles, CBU/Other:	
		A. Used	30+PhP 500T
		B. New	30

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

\* 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 (%)
	8703.23.24	----- Of a cylinder capacity 2,500 cc and above A. Used	30+PhP 500T
		B. New	30*
		--- Other, for the transport of 8 persons or less: ---- x x x	
	8703.23.25 to 8703.23.28	----- x x x	
		---- Four wheel drive vehicles, CBU/Other:	
	8703.23.31	----- Of a cylinder capacity less than 1,800 cc 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
	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 A. Used	30+PhP 500T
		B. New	30*
		---- x x x	
	8703.23.35 to 8703.23.38	----- x x x	
		---- Other:	
	8703.23.41	----- Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T
		B. New	30

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Hdg.	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
		B. New	30*
	---	Other, for the transport of 9 persons including the driver:	
	----	Motor cars (including station wagons, sports cars and racing cars):	
	-----	x x x	
8703.23.45	-----	x x x	
to			
8703.23.47			
	-----	CBU/Other:	
8703.23.51	-----	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 A. Used	30+PhP 500T
		B. New	30
8703.23.53	-----	Of a cylinder capacity 2,000 cc and above but less than 2,500 cc 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 A. Used	30+PhP 500T
		B. New	30*
		----- x x x	
	8703.23.55 to 8703.23.58	----- x x x	
		----- Four wheel drive vehicles, CBU/Other:	
	8703.23.61	----- Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T
		B. New	30
	8703.23.62	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. Used	30+PhP 500T
		B. New	30
	8703.23.63	----- 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 A. Used	30+PhP 500T
		B. New	30*
		----- x x x	
	8703.23.65 to 8703.23.68	----- x x x	
		----- Other:	
	8703.23.71	----- Of a cylinder capacity less than 1,800 cc A. Used	30+PhP 500T
		B. New	30

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.23.72	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. Used	30+PhP 500T
		B. New	30
	8703.23.73	----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc A. Used	30+PhP 500T
		B. New	30*
	8703.23.74	----- Of a cylinder capacity 2,500 cc and above A. Used	30+PhP 500T
		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 8703.24.14	----- x x x	
		---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.24.21	----- x x x	
	8703.24.22	----- CBU/Other A. Used	30+PhP 500T
		B. New	30*
		---- Other, for the transport of 8 persons or less:	
	8703.24.31	----- x x x	
	8703.24.32	----- Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
		B. New	30*
	8703.24.33	----- x x x	
	8703.24.34	----- Other A. Used	30+PhP 500T

\* 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 (%)
		B. New	30*
		---- Other, for the transport of 9 persons including the driver:	
	8703.24.41	----- x x x	
	8703.24.42	---- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
	8703.24.43	----- x x x	
	8703.24.44	---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
	8703.24.45	----- x x x	
	8703.24.46	---- Other	
		A. Used	30+PhP 500T
		B. New	30*
		--- Of a cylinder capacity exceeding 4,000 cc:	
	8703.24.51	---- x x x	
	to		
	8703.24.54	---- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.24.61	----- x x x	
	8703.24.62	---- CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
		---- Other, for the transport of 8 persons or less:	
	8703.24.71	----- x x x	
	8703.24.72	---- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
	8703.24.73	----- x x x	
	8703.24.74	---- Other	
		A. Used	30+PhP 500T

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New	30*
		----- Other, for the transport of 9 persons including the driver:	
	8703.24.81	----- x x x	
	8703.24.82	----- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
	8703.24.83	----- x x x	
	8703.24.84	----- Motor cars (including station wagons, sports cars and racing cars), CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
	8703.24.85	----- x x x	
	8703.24.86	----- Other	
		B. New	30*
		- Other vehicles; with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:	
	8703.31.10	--- x x x	
	to		
	8703.31.40		
		--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.31.51	----- x x x	
		----- CBU/Other:	
	8703.31.52	----- New	30
		----- Used	30+PhP 500T
	8703.31.53	--- Other, for the transport of 8 persons or less:	
	8703.31.61	----- x x x	
	8703.31.62	----- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
			30+PhP 500T
		B. New	30
	8703.31.63	----- x x x	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.31.64	----- Other A. Used	30+PhP 500T
		B. New	30
		--- Other, for the transport of 9 persons including the driver:	
	8703.31.71	----- x x x	
	8703.31.72	----- Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
		B. New	30
	8703.31.73	----- x x x	
	8703.31.74	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Other	30
	8703.31.75	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	30+PhP 500T
	8703.31.76	----- x x x	
	8703.31.77	----- Other A. Used	30+PhP 500T
		B. New	30
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	8703.32.11	--- x x x	
	to		
	8703.32.14	--- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	
		----- x x x	
	8703.32.21	----- x x x	
	8703.32.22	----- x x x ----- CBU/Other:	
	8703.32.23	----- 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 (%)
		--- Other, for the transport of 8 persons or less:	
		----- x x x	
	8703.32.31	----- x x x	
	to		
	8703.32.33	----- Four wheel drive vehicles, CBU/Other:	
	8703.32.34	----- Of a cylinder capacity less than 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	
		A. Used	30+PhP 500T
		B. New	30
	8703.32.36	----- Of a cylinder capacity 2,000 cc and above	
		A. Used	30+PhP 500T
		B. New	30
		----- x x x	
	8703.32.41	----- x x x	
	to		
	8703.32.43	----- Other:	
	8703.32.44	----- Of a cylinder capacity less than 1,800 cc	
		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
		B. New	30
	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 (%)
		----- Motor cars (including station wagons, sports cars and racing cars):	
		----- x x x	
	8703.32.51	----- x x x	
	8703.32.52	----- x x x	
		----- CBU/Other:	
	8703.32.53	----- New	30
	8703.32.54	----- Used, of a cylinder capacity less 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
	8703.32.56	----- Used, of a cylinder capacity 2,000 cc and above	30+PhP 500T
		----- Other:	
		----- x x x	
	8703.32.61 to 8703.32.63	----- x x x	
		----- Four wheel drive vehicles, CBU/Other:	
	8703.32.64	----- Of a cylinder capacity less than 1,800 cc	
		A. Used	30+PhP 500T
		B. New	30
	8703.32.65	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	
		A. Used	30+PhP 500T
		B. New	30
	8703.32.66	----- Of a cylinder capacity 2,000 cc and above	
		A. Used	30+PhP 500T
		B. New	30
		----- x x x	
	8703.32.71 to 8703.32.73	----- x x x	
		----- Other:	
	8703.32.74	----- Of a cylinder capacity less than 1,800 cc	
		A. Used	30+PhP 500T

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New	30
8703.32.75	-----	Of a cylinder capacity 1,800 cc and above but less than 2,000 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 2,500 cc:	
	---	Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	
8703.33.11 to 8703.33.14	----	x x x	
	----	Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver:	
8703.33.21	-----	x x x	
8703.33.22	-----	CBU/Other, new.	30
8703.33.23	-----	CBU/Other, used	30+PhP 500T
	----	Other, for the transport of 8 persons or less:	
8703.33.24	-----	x x x	
8703.33.25	-----	Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30
8703.33.26	-----	x x x	
8703.33.27	-----	Other	
		A. Used	30+PhP 500T
		B. New	30
	----	Other, for the transport of 9 persons including the driver:	
8703.33.28	-----	x x x	

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.33.29	----- Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
		B. New	30
	8703.33.30	----- x x x	
	8703.33.31	----- New motor cars (including station wagons, sports cars and racing cars), CBU/Others	30
	8703.33.32	----- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other	30+PhP 500T
	8703.33.33	----- x x x	
	8703.33.34	----- Other A. Used	30+PhP 500T
		B. New	30
		--- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:	
	8703.33.41 to 8703.33.44	----- x x x	
		----- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
	8703.33.51	----- x x x	
	8703.33.52	----- CBU/Other, new	30*
	8703.33.53	----- CBU/Other, used	30+PhP 500T
		----- Other, for the transport of 8 persons or less:	
	8703.33.54	----- x x x	
	8703.33.55	----- Four wheel drive vehicles, CBU/Other A. Used	30+PhP 500T
		B. New	30*
	8703.33.56	----- x x x	
	8703.33.57	----- Other A. Used	30+PhP 500T
		B. New	30*

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

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

		B. New	30*
		----- Other, for the transport of 9 persons including the driver:	
8703.33.88		----- x x x	
8703.33.89		----- Four wheel drive vehicles, CBU/Other	
		A. Used	30+PhP 500T
		B. New	30*
8703.33.91		----- x x x	
8703.33.92		----- 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		----- x x x	
8703.33.99		----- Other, used	30+PhP 500T
8703.90		- Other	
8703.90.11		-- x x x	
to			
8703.90.14		-- Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver:	
8703.90.21		--- x x x	
		--- Other:	
		---- x x x	
8703.90.22		----- x x x	
to			
8703.90.25		----- CBU/Other:	
8703.90.26		----- Of a cylinder capacity less than 1,800 cc	
		A. x x x	
		B. Used	30+PhP 500T
		C. New	30

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Hdg.	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. Used	30+PhP 500T
		C. New	30
	8703.90.32	----- Of a cylinder capacity 3,000 cc and above A. x x x	
		B. Used	30+PhP 500T
		C. New	30
		-- Other, for the transport of 8 persons or less: --- x x x ---- x x x	
	8703.90.33 to 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	

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	
		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
		C. New	30
8703.90.44	----	x x x	
to	----	x x x	
8703.90.47	----	Other:	
8703.90.48	----	Of a cylinder capacity less than 1,800 cc	
		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
		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
		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
		C. New	30
	8703.90.54	----- Of a cylinder capacity 3,000 cc and above A. x x x	
		B. Used	30+PhP 500T
		C. New	30
		-- Other, for the transport of 9 persons: --- Motor cars (including station wagons, sports cars and racing cars):	
	8703.90.61	----- x x x	
		----- Other:	
		----- x x x	
	8703.90.62	----- x x x	
	to		
	8703.90.65		
		----- CBU/Other:	
	8703.90.66	----- 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
		C. New	30

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 C. New	30+PhP 500T 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 C. New	30+PhP 500T 30
	8703.90.72	----- Of a cylinder capacity 3,000 cc and above A. x x x B. Used C. New	30+PhP 500T 30
	8703.90.73 to 8703.90.76	--- x x x ---- x x x --- Other four wheel drive vehicles, CBU/Other:	
	8703.90.77	---- Of a cylinder capacity less than 1,800 cc A. x x x B. Used C. New	30+PhP 500T 30
	8703.90.78	---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc A. x x x B. Used C. New	30+PhP 500T 30
	8703.90.81	---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc	

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		A. x x x	
		B. Used	30+PhP 500T
		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	
		B. Used	30+PhP 500T
		C. New	30
8703.90.83		----- Of a cylinder capacity 3,000 cc and above	
		A. x x x	
		B. Used	30+PhP 500T
		C. New	30
8703.90.84		---- x x x	
to		---- x x x	
8703.90.87		---- Other:	
8703.90.88		----- 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	
		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
		C. New	30

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	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
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>	
	8704.10 to 8704.10.22	- x x x	
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	-- g.v.w. not exceeding 5 t:	
		--- x x x	
	8704.21.11 to 8704.21.19	---- x x x	
		--- Completely Built Up (CBU)/Other:	
	8704.21.21 to 8704.21.24 8704.21.25	---- x x x	
		---- Other vans, pick-up trucks and similar vehicles	
		A. Used	30+PhP 500T
		B. New	30*
	8704.21.26	---- Ordinary lorries (trucks)	
		A. Used	30+PhP 500T
		B. New	30*
	8704.21.29	---- Other	
		A. Used	30+PhP 500T

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. New	30*
	8704.22	-- g.v.w. exceeding 5 t but not exceeding 20 t: --- x x x ---- x x x	
	8704.22.11 to 8704.22.39	----- x x x	
		--- Completely Built-up (CBU)/Other: ---- g.v.w not exceeding 6 t: ----- x x x	
	8704.22.41 to 8704.22.44 8704.22.45	----- Other vans, pick-up trucks and similar vehicles A. Used	30+PhP 500T
		B. New	30*
	8704.22.46	----- Ordinary lorries (trucks) A. Used	30+PhP 500T
		B. New	30*
	8704.22.49	----- Other A. Used	30+PhP 500T
		B. New	30*
		---- g.v.w exceeding 6 t but not exceeding 10 t: ----- x x x	
	8704.22.51 to 8704.22.54 8704.22.55	----- Other vans, pick-up trucks and similar vehicles A. Used	20+PhP 500T
		B. New	20*
	8704.22.56	----- Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*

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

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.23.39	----- Other A. Used	20+PhP 500T
		B. New	20*
		----- g.v.w exceeding 24 t:	
	8704.23.41	----- x x x	
	to		
	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
		B. New	20*
	8704.23.49	----- Other	
		A. Used	20+PhP 500T
		B. New	20*
		- Other, with spark-ignition internal combustion piston engine:	
	8704.31	-- g.v.w. not exceeding 5 t:	
		--- x x x	
	8704.31.11	----- x x x	
	to		
	8704.31.19	--- Completely Built Up (CBU)/Other:	
	8704.31.21	----- x x x	
	to		
	8704.31.24		
	8704.31.25	----- Other vans, pick-up trucks and similar vehicles	
		A. Used	30+PhP 500T
		B. New	30*
	8704.31.26	----- Ordinary lorries (trucks)	
		A. Used	30+PhP 500T
		B. New	30*
	8704.31.27	----- x x x	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.31.29	----- Other A. Used	30+PhP 500T
		B. New	30*
	8704.32	-- g.v.w. exceeding 5 t: ---- x x x ---- x x x	
	8704.32.11 to 8704.32.53	----- x x x	
	8704.32.54 to 8704.32.57 8704.32.58	--- Completely Built-up (CBU)/Other: ---- g.v.w not exceeding 6 t: ----- x x x	
		----- Other vans, pick-up trucks and similar vehicles A. Used	30+PhP 500T
		B. New	30*
	8704.32.61	----- Ordinary lorries (trucks) A. Used	30+PhP 500T
		B. New	30*
	8704.32.62	----- Other A. Used	30+PhP 500T
		B. New	30*
		---- g.v.w exceeding 6 t but not exceeding 10 t: ----- x x x	
	8704.32.63 to 8704.32.66 8704.32.67	----- Other vans, pick-up trucks and similar vehicles A. Used	20+PhP 500T
		B. New	20*
	8704.32.68	----- Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*
	8704.32.69	----- Other	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		A. Used	20+PhP 500T
		B. New	20*
		----- g.v.w exceeding 10 t but not exceeding 20 t:	
		----- x x x	
	8704.32.71 to 8704.32.74 to 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
		B. New	20*
		----- g.v.w exceeding 20 but not exceeding 24 t:	
		----- x x x	
	8704.32.78 to 8704.32.83 to 8704.32.84	----- Other vans, pick-up trucks and similar vehicles	
		A. Used	20+PhP 500T
		B. New	20*
	8704.32.85	----- Ordinary lorries (trucks)	
		A. Used	20+PhP 500T
		B. New	20*
	8704.32.86	----- Other	
		A. Used	20+PhP 500T
		B. New	20*
		----- g.v.w exceeding 24 t:	
		----- x x x	
	8704.32.87 to 8704.32.92		

\* 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 A. Used	20+PhP 500T 20+PhP 500T
		B. New	20*
	8704.32.94	----- Ordinary lorries (trucks) A. Used	20+PhP 500T
		B. New	20*
	8704.32.95	----- Other A. Used	20+PhP 500T
		B. New	20*
	8704.90	- Other: -- x x x --- x x x	
	8704.90.11	---- x x x	
	to: 8704.90.39		
		-- Completely Built-up (CBU)/Other: --- g.v.w not exceeding 5 t:	
	8704.90.41	---- 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	
		B. Used	30+PhP 500T
		C. New	30
		--- g.v.w exceeding 5 t but not exceeding 24 t:	

\* 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 (%)
	8704.90.51	----- Vans, pick-up trucks and similar vehicles A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8704.90.52	----- Ordinary lorries (trucks) A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8704.90.59	----- Other A. x x x	
		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
		C. New	30
	8704.90.62	----- Ordinary lorries (trucks) A. x x x	
		B. Used	30+PhP 500T
		C. New	30
	8704.90.69	----- Other A. x x x	
		B. Used	30+PhP 500T
		C. New	30