



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUBPORT COLLECTORS
ALL VALUE-ADDED SERVICE PROVIDERS
ALL BOC STAKEHOLDERS
ALL OTHERS CONCERNED

FROM : 
ALLAN C. GERONIMO
Deputy Commissioner, MISTG

SUBJECT : AMENDMENT OF MISTG MEMORANDUM NO. 07-2020
ON AD VALOREM TAX OF AUTOMOBILES

DATE : 07 March 2022



BOC-07-01652

To fully automate the computation of Ad Valorem Tax (AVT) of automobiles, a Manufacturer's Selling Price (MSP) field in the Single Administrative Document (SAD) of E2M was added and will be implemented on **15 March 2022**.

All goods declaration for automobiles subject to AVT must indicate the MSP in the MSP box of SAD see **Annex**. Please be advised that the table below will still be the basis for the tax rate of Ad Valorem as per BIR Revenue Regulation No. 5-2018:

Net Manufacturer's Price/Importer's Selling Price	Tax Rate
Up to six hundred thousand pesos (P600,000.00)	Four Percent (4%)
Over six hundred thousand pesos (P600,000.00) to one million pesos (P1,000,000.00)	Ten Percent (10%)
Over one million pesos (P1,000,000.00) to four million pesos (P4,000,000.00)	Twenty Percent (20%)
Over four million pesos (P4,000,000.00)	Fifty Percent (50%)

Please be informed that the A.I. Code will no longer be available for automobiles declarations.

For strict compliance.



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ANNEX

15 Country of Export		15 C.E. Code		17 C.D. Code	
16 Country of origin		16 C.O. Code		17 C.D. Code	
18 Vessel/Aircraft		19 Cl		20 Terms of Delivery	
21 Local Carrier (If Any)		22 F. Cur. Total Customs Value		23 Exch Rate	
24 Thru Bank Trans		25 Province of Origin		26 Financial and Banking Data	
27 Bank Code		28 Location of goods		29 Terms of Payment	
30 Bank Name		31 Packages and Desc. of Goods		32 Item No.	
33 M.S. Code: Tar. Spec.		34 C.O. Code		35 Item Gross Wt. (kg)	
36 Pref		37 PROCEDURE		38 Item Net Wt. (kg)	
39 Quota		40 AWD/IBL		41 Suppl. Units	
42 Add Infor. Doc/Produ. Certif. & Aut.		43 OTHNEV		44 Code	
45 Inv. No.		46 Dump Bond		47 MSP	
48 Dutable Value		49 Prepaid Account Number		50 Identification of Warehouse	
51 Calculation of		52 Type		53 Tax Base	
54 Rate		55 Amount		56 MP	
57 S.A.D.		58 Val. Note		59 Item Val. Note	
60 Asmt. Notice		61 Alt. Doc.		62 T.O.P.	
63 Remarks		64 Examination Remarks		65	

MSP Box of Single Administrative Document (SAD) of E2M

A Modernized and Credible Customs Administration That is Among the World's Best

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