



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

MISTG Memo No. 05-2022

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mmr

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 : ADDENDUM TO THE MISTG MEMORANDUM NO. 04-2022 DATED 07 MARCH 2022 ON AD VALOREM TAX OF AUTOMOBILES

DATE : 14 March 2022



BOC-07-01660

In connection with the Management Information System and Technology Group (MISTG) Memorandum No. 04-2022 dated 07 March 2022 regarding the Manufacturer's Selling Price (MSP) field in the Single Administrative Document (SAD) in the E2M, please be advised that the MSP field will be added and implemented on **15 March 2022**.

For all goods declarations for automobiles subject to Ad Valorem Tax (AVT), please refer to the attached list of AHTN subject to AVT.

Please be informed that for lodged goods declarations prior to this implementation, the old procedure/rule, which is MISTG Memo No. 07-2020, shall apply.

For compliance.

AHTN			DESCRIPTION
870210	60	000	--- Motor cars (including stretch limousines but not including coaches, buses, minibus
870210	91	000	---- Of a g.v.w. exceeding 24 t
870210	99	000	---- Other
870220	50	000	--- Motor cars (including stretch limousines but not including coaches, buses, minibus
870220	91	000	---- Of a g.v.w. exceeding 24 t
870220	99	000	---- Other
870230	50	000	--- Motor cars (including stretch limousines but not including coaches, buses, minibus
870230	91	000	---- Of a g.v.w. exceeding 24 t
870230	99	000	---- Other
870290	40	000	--- Motor cars (including stretch limousines but not including coaches, buses, minibus
870290	80	000	--- Other, of a g.v.w. not exceeding 24 t
870321	44	000	---- Motor-homes
870321	45	000	---- Sedan
870321	51	000	----- Of four-wheel drive
870321	59	000	----- Other
870321	90	000	---- Other
870322	46	000	---- Motor-homes
870322	47	000	---- Sedan
870322	51	000	----- Of four-wheel drive
870322	59	000	----- Other
870322	90	000	---- Other
870323	54	000	---- Motor-homes
870323	55	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870323	56	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870323	57	000	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870323	58	000	----- Of a cylinder capacity exceeding 2,500 cc
870323	61	000	---- Of a cylinder capacity not exceeding 1,800 cc
870323	62	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870323	63	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870323	64	000	---- Of a cylinder capacity exceeding 2,500 cc
870323	65	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870323	66	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870323	67	000	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870323	68	000	----- Of a cylinder capacity exceeding 2,500 cc
870323	71	000	---- Of a cylinder capacity not exceeding 1,800 cc
870323	72	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870323	73	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870323	74	000	---- Of a cylinder capacity exceeding 2,500 cc
870324	44	000	---- Motor-homes
870324	45	000	----- Of four-wheel drive
870324	49	000	----- Other
870324	51	000	----- Of four-wheel drive
870324	51	100	---- Used
870324	51	200	---- New
870324	59	000	----- Other
870324	59	100	---- Used
870324	59	200	---- New
870324	61	000	----- Of four-wheel drive
870324	69	000	----- Other
870324	70	000	--- Motor-homes
870331	46	000	---- Motor-homes
870331	47	000	---- Sedan
870331	51	000	----- Of four-wheel drive
870331	59	000	----- Other
870331	90	000	---- Other
870332	54	000	---- Motor-homes
870332	61	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870332	62	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc

AHTN			DESCRIPTION
870332	63	000	----- Of a cylinder capacity exceeding 2,000 cc
870332	71	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870332	72	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870332	73	000	----- Of a cylinder capacity exceeding 2,000 cc
870332	74	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870332	75	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870332	76	000	----- Of a cylinder capacity exceeding 2,000 cc
870332	81	000	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870332	82	000	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870332	83	000	----- Of a cylinder capacity exceeding 2,000 cc
870333	54	000	---- Motor-homes
870333	61	000	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870333	62	000	----- Of a cylinder capacity exceeding 3,000 cc
870333	70	000	--- Motor-homes
870333	71	000	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870333	72	000	----- Of a cylinder capacity exceeding 3,000 cc
870333	80	000	---- Other motor cars (including station wagons and sports car, but not including van
870333	80	100	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870333	80	200	---- Of a cylinder capacity exceeding 3,000 cc
870333	90	000	---- Other
870333	90	100	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870333	90	200	---- Of a cylinder capacity exceeding 3,000 cc
870340	56	000	---- Of a cylinder capacity not exceeding 1,500 cc
870340	57	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc
870340	58	000	---- Of a cylinder capacity exceeding 2,000 cc
870340	61	000	---- Of a cylinder capacity not exceeding 1,000 cc
870340	62	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870340	63	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870340	64	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870340	65	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870340	66	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870340	67	000	---- Of a cylinder capacity exceeding 3,000 cc, of a four-wheel drive
870340	67	100	---- With spark-ignition internal combustion reciprocating piston engine as the prima
870340	67	200	---- Other (AJCEP,JPEPA,ACFTA)
870340	68	000	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive
870340	68	200	---- Other (AJCEP,JPEPA, ACFTA)
870340	71	000	---- Of a cylinder capacity not exceeding 1,000 cc
870340	72	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870340	73	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870340	74	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870340	75	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870340	76	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870340	77	000	---- Of a cylinder capacity exceeding 3,000 cc
870340	77	100	---- With spark-ignition internal combustion reciprocating piston engine as the prima
870340	77	200	---- Other (AJCEP,JPEPA,ACFTA)
870340	81	000	---- Of a cylinder capacity not exceeding 1,000 cc
870340	82	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870340	83	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870340	84	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870340	85	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870340	86	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870340	87	000	---- Of a cylinder capacity exceeding 3,000 cc
870340	87	100	---- With spark-ignition internal combustion reciprocating piston engine as the prima
870340	87	200	---- Other (AJCEP,JPEPA,ACFTA)
870340	91	000	---- Of a cylinder capacity not exceeding 1,000 cc
870340	92	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870340	93	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870340	94	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc

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AHTN			DESCRIPTION
870360	86	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870360	87	000	---- Of a cylinder capacity exceeding 3,000 cc
870360	91	000	---- Of a cylinder capacity not exceeding 1,000 cc
870360	92	000	---- Of a cylinder exceeding 1,000 cc but not exceeding 1,500 cc
870360	93	000	---- Of a cylinder exceeding 1,500 cc but not exceeding 1,800 cc
870360	94	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870360	95	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870360	96	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870360	97	000	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive
870360	98	000	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive
870370	56	000	---- Of a cylinder not exceeding 1,500 cc
870370	57	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc
870370	58	000	---- Of a cylinder capacity exceeding 2,000 cc
870370	58	100	---- Of a cylinder capacity exceeding 3,000 cc with compression-ignition internal com
870370	58	200	---- Other (AJCEP, JPEPA, ACFTA)
870370	61	000	---- Of a cylinder capacity not exceeding 1,000 cc
870370	62	000	62---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870370	63	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870370	64	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870370	65	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870370	66	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870370	66	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	66	200	---- Other (AJCEP, ACFTA)
870370	67	000	---- Of a cylinder capacity exceeding 3,000 cc
870370	67	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	67	200	---- Other (AJCEP, JPEPA, ACFTA)
870370	71	000	---- Of a cylinder capacity not exceeding 1,000 cc
870370	72	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870370	73	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870370	74	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870370	75	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870370	76	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870370	76	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	76	200	---- Other (AJCEP, ACFTA)
870370	77	000	---- Of a cylinder capacity exceeding 3,000 cc
870370	77	100	---- With compression-ignition internal-combustion piston engine(diesel or semi-diese
870370	77	200	---- Other (AJCEP, JPEPA, ACFTA)
870370	81	000	---- Of a cylinder capacity not exceeding 1,000 cc
870370	82	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870370	83	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870370	84	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870370	85	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870370	86	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870370	86	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	86	200	---- Other (AJCEP, ACFTA)
870370	87	000	---- Of a cylinder capacity exceeding 3,000 cc
870370	87	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	87	200	---- Other(AJCEP, JPEPA, ACFTA)
870370	91	000	---- Of a cylinder capacity not exceeding 1,000 cc
870370	92	000	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
870370	93	000	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc
870370	94	000	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
870370	95	000	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
870370	96	000	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc
870370	97	000	---- Of a cylinder capacity exceeding 3,000 cc
870370	97	100	---- With compression-ignition internal combustion piston engine(diesel or semi-diese
870370	97	200	---- Other (AJCEP, JPEPA, ACFTA)