

NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*Second Regular Session* )



23 AUG -1 A11 :20

SENATE  
S. No. 2375

RECEIVED BY. 

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Introduced by Senator Raffy T. Tulfo

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**AN ACT**  
**EXEMPTING MOTORCYCLES FROM THE COVERAGE OF MOTOR VEHICLE**  
**ROAD USER'S TAX, AMENDING FOR THE PURPOSE, REPUBLIC ACT NO.**  
**8794, ENTITLED "AN ACT IMPOSING A MOTOR VEHICLE USER'S CHARGE**  
**ON OWNERS OF ALL TYPES OF MOTOR VEHICLES AND FOR OTHER**  
**PURPOSES", AS AMENDED BY REPUBLIC ACT NO. 11239**

Explanatory Note

Republic Act 8794 or otherwise known as the "Act Imposing a Motor Vehicle User's Charge on owners of all types of motor vehicles and for other purposes" imposes tax on every motor vehicle, whether for hire or for private use motor vehicles. Under the law, a Motor Vehicle User's Charge (MVUC) shall be collected from and paid by the owner of the motor vehicle. Thus, the proposed measure aims to amend and exclude motorcycles with or without sidecars from the Motor Vehicle User's Tax. This proposed measure will provide relief for motorcycle riders especially the vulnerable poor and low-income Filipinos.

In View of the foregoing, the immediate passage of this bill is earnestly sought.

  
Raffy T. Tulfo

Senator

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

1 Section 1. Section 2 of Republic Act No. 8794, as amended by Republic Act No.  
2 11239, is hereby amended to read as follows:

3  
4 SEC. 2. Coverage. – In lieu of the registration fee under Section 8 of Republic  
5 Act No. 4136, as amended by Batas Pambansa Bilang 74, and the Private Motor  
6 Vehicle Tax under Executive Order No. 43, series of 1986, there is hereby  
7 imposed on every motor vehicle **EXCEPT MOTORCYCLES**, whether for hire  
8 or for private use, including government motor vehicles as provided in Section  
9 3 hereof, a Motor Vehicle User's Charge (MVUC) which shall be collected from  
10 and paid by the owner of the motor vehicle.

11  
12 SEC. 3. Rates of the Motor Vehicle User's Charge. –

13 (a) xxx

14  
15 (b) Except as provided under 3(a) hereof, for each motor vehicle under each  
16 of the categories as herein provided, the MVUC shall be collected from and paid  
17 by the vehicle owner, at the following base rates plus twenty-five percent  
18 (25%) in the first year from the effectivity of this Act; the said base rates plus  
19 fifty percent (50%) in the second year from the effectivity of this Act; the said  
20 base rates plus seventy-five percent (75%) in the third year from the effectivity  
21 of this Act; and said base rates plus one hundred percent (100%) in the fourth  
22 year from the effectivity of this Act and their after: Provided, That the MVUC  
23 for the sports utility vehicles shall be fifteen percent (15%) higher than the  
24 MVUC herein set for private utility vehicles: [~~Provided, further, That~~

1 ~~motorcycles for hire with sidecars shall not pay more than three-~~  
2 ~~hundred pesos (300.00).]~~

3 Type of Vehicle Base Rates

4 A. Passenger Cars

5 xxx

6 B. Utility Vehicles

7 xxx

8 ~~C. Motorcycles~~

9 ~~Without sidecar P 120~~

10 ~~With side car 150~~

11 Sec 2. Implementing Rules and Regulations. - The Department of  
12 Transportation, in coordination with the Department of Finance, the Department of  
13 Health, and the Land Transportation Franchising and Regulatory Board shall  
14 promulgate the rules and regulations to implement this Act within thirty (30) days  
15 from its effectivity.

16 Sec 3. Repealing Clause. - All laws, orders issuance, circulars, rules and  
17 regulation or parts thereof, which are inconsistent with the provisions of this Act are  
18 hereby repealed or modified accordingly.

19 Sec 4. Separability Clause.- If any provision of this Act is declared  
20 unconstitutional or invalid, other parts or provision hereof not affected thereby shall  
21 continue to be in full force and effect.

22 Sec.5. Effectivity. - This Act shall take effect fifteen (15) days after its  
23 publication in the official gazette or in at least one (1) newspaper of general  
24 circulation.

*Approved,*