

**MALACAÑANG**  
Manila

**BY THE PRESIDENT OF THE PHILIPPINES**

**EXECUTIVE ORDER NO. 477**

**AMENDING EXECUTIVE ORDER NO. 418 SERIES OF 2005 ENTITLED "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) AND FOR OTHER PURPOSES."**

**WHEREAS**, Executive Order No. 418 dated 04 April 2005 was issued to mitigate the impact of used vehicle trading on air quality and road safety through the imposition of an additional specific duty of Php 500,000.00 on the importation of used motor vehicles falling under Headings 87.02, 87.03 and 87.04;

**WHEREAS**, Section 1 of Executive Order No. 418 specifically provides for the exemption of trucks, buses and special purpose vehicles which fall under Headings 87.02, 87.04 and 87.05 from the application of the additional specific duty;

**WHEREAS**, Article 2, Section 3.1 of Executive Order No. 156 dated December 12, 2002 prohibits the importation of all used motor vehicles into the country inclusive of the Freeport, except for certain used motor vehicles specifically listed under the same Section;

**WHEREAS**, the intended product coverage of Executive Order No. 418 does not include used motor vehicles specifically listed under Article 2, Section 3.1 of Executive Order No. 156 and classified as exempt from the import prohibition on used motor vehicles;

**WHEREAS**, it is necessary to amend Executive Order No. 418 to reflect the intended product coverage of the imposition of additional specific duty on used motor vehicle importation.

**NOW, THEREFORE, I, GLORIA MACAPAGAL ARROYO**, President of the Philippines, pursuant to the powers vested in me under Section 401 of the Tariff and Customs Code of 1978, as amended, do hereby order:

**SECTION 1.** Section 1 of Executive Order No. 418 is hereby amended to read as follows:



"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, motor vehicles imported under the 'No Dollar Importation Program' and motor vehicles authorized for importation by the Department of Foreign Affairs intended for use by officials of the Diplomatic Corps whose rate of duty will be the ad valorem rate only."

**SECTION 2.** The nomenclature and the rates of import duty on tariff headings not enumerated and those listed but represented by the symbol "X X X" shall remain in force and effect.

**SECTION 3.** Upon the effectivity of this Executive Order, the articles listed in Annex "A" hereof, which are entered and withdrawn from warehouses in the Philippines for consumption, shall be levied the Most Favorable Nation (MFN) rates herein prescribed.

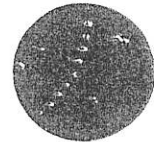
**SECTION 4.** This Executive Order shall take effect thirty (30) days immediately following its publication in two (2) newspapers of general circulation.

**DONE** in the City of Manila, this 19th day of December in the year of our Lord, Two Thousand and Five.

By the President:



**EDUARDO R. ERMITA**  
Executive Secretary



PGMA Hologram # 33284

## Annex "A"

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
87.02		<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  ---- CBU/Other:	
	8702.10.06	----- X X X	
	8702.10.07	----- X X X	
	8702.10.08	----- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t A. Exceeding 6 t but not exceeding 12 t, used  B. Other	15*  15
	8702.10.09	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20
	8702.10.10	----- Of a gross vehicle weight exceeding 24 t	20
		--- X X X ---- X X X	
	8702.10.11 to 8702.10.18	----- X X X  -- For the transport of 16 persons or more but less than 30 persons: --- Motor buses: ---- X X X	
	8702.10.21 to 8702.10.25	----- X X X  ---- CBU/Other:	
	8702.10.26	----- X X X	
	8702.10.27	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t A. 6 t, used	15*

\* Importation requires prior authorization from the Department of Trade and Industry/ Bureau of Import Services (Executive Order No. 156)

\*\* The rates of duty as provided for in Executive Order No. 419 dated 04 April 2005 shall prevail.

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. 6 t, 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. Exceeding 6 t but not exceeding 12 t, used	15*
		B. Other	15
8702.10.31	-----	Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20
8702.10.32	-----	Of a gross vehicle weight exceeding 24 t	20
		--- X X X	
		---- X X X	
8702.10.33 to 8702.10.40	-----	X X X	
		-- For the transport of 30 persons or more:	
		--- Buses designed specially for use in airports:	
		---- X X X	
8702.10.41 to 8702.10.45	-----	X X X	
		---- CBU/Other:	
8702.10.46	-----	Of a gross vehicle weight not exceeding 5 t	20
8702.10.47	-----	Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	
		A. 6 t	15
		B. Other	20
8702.10.48	-----	Of a gross vehicle weight exceeding 6 t but not exceeding 18 t	15
8702.10.49	-----	Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20
8702.10.50	-----	Of a gross vehicle weight exceeding 24 t	20

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		--- Other motor buses:	
		---- X X X	
	8702.10.51	----- X X X	
	to		
	8702.10.55		
		---- CBU/Other:	
	8702.10.56	----- X X X	
	8702.10.57	----- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t	
		A. 6 t, used	15*
		B. 6 t, 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. Exceeding 6 t but not exceeding 12 t, used	15*
		B. Other	15
	8702.10.59	----- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t	20
	8702.10.60	----- Of a gross vehicle weight exceeding 24 t	20
		--- X X X	
		---- X X X	
	8702.10.61	----- X X X	
	to		
	8702.10.68		
	8702.90	- Other:	
		-- X X X	
		--- X X X	
	8702.90.11	---- X X X	
	to		
	8702.90.22	-- 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	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. Other	20
		--- X X X	
	8702.90.41	---- X X X	
	8702.90.42	---- X X X	
		-- 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. Other	20
		--- Other motor buses:	
	8702.90.61	---- X X X	
	8702.90.62	---- CBU/Other	
		A. X X X	
		B. Other	20
		--- X X X	
	8702.90.91	---- X X X	
	8702.90.92	---- X X X	
<b>87.03</b>		<b>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.</b>	
	8703.10	- X X X	
	to		
	8703.10.99		
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	8703.21	-- X X X	
	to		
	8703.22.76		
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	8703.23.11	--- X X X	
	to		
	8703.23.24		
		--- Other, for the transport of 8 persons or less:	
		---- X X X	
	8703.23.25	----- X X X	
	to		
	8703.23.28		
		---- Four wheel drive vehicles, CBU/Other:	
	8703.23.31	----- X X X	
	8703.23.32	----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc	
		A. X X X	
		B. New	30

Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8703.23.33 to 8703.23.74 8703.24	----- X X X -- Of a cylinder capacity exceeding 3,000 cc: --- X X X	
	8703.24.11 to 8703.24.46	---- X X X --- Of a cylinder capacity exceeding 4,000 cc:	
	8703.24.51 to 8703.24.74	---- X X X ---- Other, for the transport of 9 persons including the driver:	
	8703.24.81 to 8703.24.85 8703.24.86	----- X X X ----- Other A. Used	30 + PhP 500T
		B. X X X - X X X -- X X X	
	8703.31 to 8703.90.94		
<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 8704.21.25 8704.21.26	---- X X X ---- Ordinary lorries (trucks) A. 2.5 t to 5 t, used	30*

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
		B. 2.5 t to 5 t, new	30**
		C. Other, used	30 + PhP 500T
		D. Other, new	30**
8704.21.29	----	X X X	
8704.22	--	g.v.w. exceeding 5 t but not exceeding 20 t:	
	---	X X X	
	----	X X X	
8704.22.11	-----	X X X	
to			
8704.22.39	---	Completely Built-Up (CBU)/Other:	
	----	g.v.w not exceeding 6 t:	
8704.22.41	-----	X X X	
to			
8704.22.45			
8704.22.46	-----	Ordinary lorries (trucks)	
		A. Exceeding 5 t but not exceeding 6 t, used	30*
		B. Exceeding 5 t but not exceeding 6 t, new	30**
		C. Other, used	30 + PhP 500T
		D. Other, new	30**
8704.22.49	-----	X X X	
	----	g.v.w exceeding 6 t but not exceeding 10 t:	
8704.22.51	-----	X X X	
to			
8704.22.55			
8704.22.56	-----	Ordinary lorries (trucks)	20**
8704.22.59	-----	X X X	
	----	g.v.w exceeding 10 t but not exceeding 20 t:	
8704.22.61	-----	X X X	
to			
8704.22.65			
8704.22.66	-----	Ordinary lorries (trucks)	20**

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.22.69	----- X X X	
	8704.23	-- g.v.w. exceeding 20 t:	
		---- X X X	
		----- X X X	
	8704.23.11	----- X X X	
	to		
	8704.23.29	--- Completely Built-Up (CBU)/Other:	
		---- g.v.w not exceeding 24 t:	
	8704.23.31	----- X X X	
	to		
	8704.23.35		
	8704.23.36	----- Ordinary lorries (trucks)	20**
	8704.23.39	----- X X X	
		---- g.v.w exceeding 24 t:	
	8704.23.41	----- X X X	
	to		
	8704.23.45		
	8704.23.46	----- Ordinary lorries (trucks)	20**
	8704.23.49	----- X X X	
		- 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		
	8704.31.25		
	8704.31.26	---- Ordinary lorries (trucks)	
		A. 2.5 t to 5 t, used	30*
		B. 2.5 t to 5 t, new	30**
		C. Other, used	30 + PhP 500T
		D. Other, new	30**
	8704.31.27	---- X X X	
	8704.31.29	---- X X X	
	8704.32	-- g.v.w. exceeding 5 t:	

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Hdg.	Tariff Code	Description	MFN Rate of Duty (%)
	8704.32.94	----- Ordinary lorries (trucks)	20**
	8704.32.95	----- X X X	
	8704.90	- Other: -- X X X --- 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	---- X X X	
	8704.90.42	---- Ordinary lorries (trucks) A. X X X  B. 2.5 t to 5 t, used  C. 2.5 t to 5 t, new  D. Other, used  E. Other, new	30*     30 + PhP 500T  30
	8704.90.49	---- X X X --- g.v.w exceeding 5 t but not exceeding 24 t:	
	8704.90.51	---- X X X	
	8704.90.52	---- Ordinary lorries (trucks) A. X X X B. Exceeding 5 t but not exceeding 6 t, used  C. Exceeding 5 t but not exceeding 6 t, new  D. Other	30*  30  30
	8704.90.59	---- X X X --- g.v.w exceeding 24 t:	
	8704.90.61	---- X X X	
	8704.90.62	---- Ordinary lorries (trucks) A. X X X B. Other	30
	8704.90.69	---- X X X	

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