

The Road Tax or Motor Vehicle User's Charge in Selected ASEAN Member-Countries*

I. INTRODUCTION

The “Road Tax” or “Motor Vehicle User’s Charge” (MVUC), also known by various names in the Association of the Southeast Asian Nations (ASEAN) member-countries is primarily levied on motor vehicles for road usage. Aside from generating revenue, a road tax is imposed to achieve some policy objectives, such as to compensate for road damages, limit vehicle population and thus reduce traffic congestion, and encourage the use of eco-friendly fuel, among others.

This paper presents a comparative road tax structure in the ASEAN member-countries to serve as invaluable input to policy-makers since the adjustment in the country’s MVUC is being considered as a complementary measure under Package 1 of the Comprehensive Tax Reform Program (CTRP), also known as the Tax Reform for Acceleration and Inclusion (TRAIN).

II. COMPARATIVE ROAD TAX STRUCTURE IN THE ASEAN-MEMBER COUNTRIES

A. Philippines

The MVUC is a road tax imposed in the Philippines pursuant to Republic Act (RA) No. 8794¹. The MVUC is a combination of a registration fee and a tax as it superseded Section 8 of Republic Act No. 4136², as amended by Batas Pambansa Blg. 74, which provides for the mandatory registration of all motor vehicles; and the Private

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¹Entitled, “An Act Imposing a Motor Vehicle User’s Charge on Owners of All Types of Motor Vehicles and for Other Purposes” (June 27, 2000).

²Entitled, “An Act to Compile the Laws Relative to Land Transportation and Traffic Rules, to Create a Land Transportation Commission and for Other Purposes” (June 20, 1964).

Motor Vehicle Tax (PMVT) under EO 43³, series of 1986, which imposed a tax based on the type and age of the vehicle and size of the engine and vehicle weight. It was imposed in 2000⁴ and implemented on a staggered basis until 2004 after which the President of the Philippines may, upon the recommendation of the Road Board, adjust the rates (but not more than once every five (5) years) reflecting, but not exceeding, the annual rates of the Consumer Price Index (CPI) as stipulated under Section 3 of RA No. 8794⁵. The tax is collected by the Land Transportation Office (LTO) from the owners of motor vehicles across the country.

The MVUC was enacted primarily to respond to the challenge of meeting the country's exigencies on road construction and maintenance (Section 1 of RA No. 8794) by upgrading the then existing annual motor vehicle registration imposition as a means of financing the burgeoning road infrastructure expenditures. The law also reflects an attempt to make the registration system conform with the user or beneficiary-pay-principle which calls for the imposition of a road user's charge based on the damage caused by the vehicle on the road network. Thus, the gross vehicle weight (GVW) is used as basis or main criterion in the imposition of MVUC instead of the motor vehicle age and size of the engine as provided under EO No. 43, s. 1986, which previously imposed the PMVT.

The MVUC is a specific tax levied for each unit of motor vehicle (MV). The rate of the MVUC depends on the type of vehicle, weight of the vehicle and whether it is for hire, or for private or government use (Section 3 of RA No. 8794). Private and government vehicles are imposed with higher MVUC rates than those for hire. The types of vehicle are passenger cars, utility vehicles, sports utility vehicles, motorcycles, tricycles, trucks, trailers, and buses. The amount of MVUC ranges from as low as PhP240 (private/government motorcycle without sidecar) to as high as PhP12,600 (for hire trucks and trailers with GVW of 42,000 kg⁶) per year. For first time registration of vehicle, the amount of MVUC paid is valid for three (3) years and shall be renewed every year thereafter⁷. The MVUC rates are presented in Annex A.

³Entitled, "Restructuring the Private Motor Vehicle Tax" (August 22, 1986).

⁴ For passenger cars registered as of July 16, 2000 or before the effectivity of the MVUC, the charge is equivalent to the private motor vehicle tax provided under Executive Order No. 43, series of 1986, plus 25% for the first year, 50% for the second year, 75% for the third year, and 100% for the fourth year and thereafter. Such schedule of rate, however, is no longer used as per verification with the LTO.

⁵ Article 1.7 of the Implementing Rules and Regulations of RA No. 8794

⁶ Under the amended provision of the Implementing Rules and Regulations on overloading under Republic Act No. 8794, the maximum allowable gross vehicle weight (GVW) for trucks and trailers is 42,000 kg.

⁷ In accordance with Administrative Order No. 010-2005, January 2005, as implemented by LTO Memorandum Circular No. 575-2005.

B. Brunei Darussalam⁸

Brunei Darussalam through its Land Transportation Department mandates that all registered vehicles must have valid Vehicle License through the payment of a Road Tax before they can be used on public roads. The road tax is levied on motorcycles, private cars, taxis, commercial vehicles, motor omnibus (bus), and trailers. It is a fixed tax based on the classification of the vehicle and engine capacity. The tax is renewable every six months after the first year of registration of the vehicle, except for motorcycles and private cars whose vehicle licenses are renewable annually once the vehicle reaches seven (7) years of age. The tax varies depending on the type of vehicle and engine capacity. It ranges from BND2.25 (PhP 84.46) to BND10⁹ (PhP375.36)¹⁰ per 100cc. Thus, for a 1600cc passenger car (taxi), the road tax would be BND72 (PhP2,702.58) on its first year of registration and goes up to BND144 (PhP5,405.16) on the succeeding years. The rate for taxi and vehicles used for commercial purposes is twice the rate imposed on motorcycles and private cars. Trailers are taxed at the highest rate of BND10 (PhP375.36) per 100cc every six (6) months (Annex B).

C. Indonesia¹¹

In Indonesia, the road tax is called “Pajak Kendaraan Bermotor” (PKB) or the Motor Vehicle Tax. The authority to impose and implement such tax is decentralized to regional/provincial governments. The PKB is an annual tax levied on all MVs used on all types of road; heavy equipment and machineries, and motors which are not permanently attached; and MVs operated in water. The imposition of the PKB aims to reduce traffic congestion by limiting the growth of private vehicle ownership and to compensate for the damages to roads and environmental pollution caused by MVs.

The PKB is an ad valorem tax, computed by multiplying the MV sale value and weight expressed in coefficient by the prevailing tax rates¹². The sale value of the MV is determined by the General Market Price (GMP) in the first week of December of the previous tax year¹³. The GMP is the average price obtained from various sources of accurate data. In case the GMP of a motor vehicle is not known, the sale value of motor vehicles can be determined by some or combination of factors such as the price of vehicles based on the Import Declaration, cylinder/power, brand and manufacturer of motor vehicle. On the other

⁸ Land Transportation Department, Ministry of Communication. From the website: www.mincom.gov.bn/ltd/Site%20Pages/Land%20Transport%20Department/Services/Vehicle%20Licence.aspx

⁹ The highest rate could reach BND20 annually for trailers whose renewal is for every 6 months.

¹⁰ BND1.00 = PhP37.5359 from <http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm> accessed on November 08, 2017.

¹¹ From the website <http://dpp.jakarta.go.id/pajak-kendaraan-bermotor/>

¹² [(MV's sale value x MV's weight coefficient) x applicable tax rate]

¹³ In case the General Market Price of MV is not known, the sale value of MV is determined by various other factors (i.e. the prices of MVs with the same cylinder and/or power; whether the MV is for public or private use; the prices of MVs of the same brand; the prices of MVs of the same manufacturer; price of same type of MVs; price of MV based on document Import Declaration (PIB).

hand, the weight of the MV is expressed in coefficient of one (1) or greater than one (>1). MVs having the coefficient of 1 means that the road damage and/or contamination to the environment caused by the MV is within the tolerable level while having a coefficient of >1 means that the MV causes damages and/or pollution outside the tolerable limits. The coefficient is computed based on the axle pressure, fuel used, type of MV, mileage, year of manufacture and the characteristics of the engine. The tax base is expressed in a table specified by the Minister of the Interior after being considered by the Minister of Finance and reviewed annually. The tax base is then multiplied by the tax rate.

The tax rates are progressive based on the number of MVs owned by an individual. The applicable tax rate for the first MV owned is 2% and each new vehicle (up to the 17th MV) is charged an additional 0.5%. For the 17th and succeeding vehicles, a flat tax rate of 10% of the MV value is applied.

For motor vehicles used outside public roads (e.g. heavy equipment and large machineries), the tax base is the sale value of the MV multiplied by the fixed tax rate of 0.20%. Preferential tax rates set at 0.50% are given to motor vehicles owned by the Tentara Nasional Indonesia (TNI)/National Military of Indonesia, the Central and Local Government, public transportation (Annex C).

D. Lao PDR^{14,15}

Lao PDR basically imposes a road tax on all types of vehicles. It is a specific tax that is based on the classification of the vehicle, the corresponding engine capacity or size for cars and motorcycles, weight of the vehicle or engine capacity for truck type transport vehicles and weight of the vehicle or seating capacity for passenger vehicles. The rates, including the penalty for late payment, the procedures in availing them, and the collecting office may sometimes vary depending on the issuance of the President. Its road tax in 2017 ranges from LAK15,000 (PhP93.00) for motorbikes to LAK500,000 (PhP3,100.00)¹⁶ for private cars, SUVs, vans and pick-ups with engine size of above 5000cc and large transport trucks with more than 50 tons weight or engine capacity of more than 5000cc. Passenger vehicles are imposed lower road tax than privately-owned vehicles (Annex D).

Vehicles exempted from road tax include government cars and the cars of diplomatic corps, international organizations and foreign experts. It also includes those used for public services approved by related organizations such as rescue vehicles, ambulances, fire trucks, radio and TV broadcast vehicles, and vehicles that serve Centers for the disabled. Vehicles used for national peace and defense tasks are also exempt.

¹⁴ From the website <<https://laotiantimes.com/2017/10/31/2017-road-tax-now-available/>> viewed on November 07, 2017.

¹⁵ International Monetary Fund, “Lao People’s Democratic Republic: Selected Issues and Statistical Appendix.” IMF Country Report No. 07/359, November 2007.

¹⁶ LAK1.00 = PhP0.0062 from<<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

E. Malaysia¹⁷

Road Tax in Malaysia is composed of a base tax and progressive rates depending on the type of registration of the MV broadly categorized as: (1) private registration; (2) company registration; and (3) Multi-purpose Vehicle (MPV), SUV, pick-up for private and company registration and engine capacity of the MV. The rate also varies depending on which region is imposing such tax. The Road Tax rates are mainly grouped in three clustered major islands, namely: (1) Peninsular; (2) Sabah and Sarawak; and (3) Pulau Pangkor, Langkawi and Labuan. The base tax ranges from MYR20 (PhP242.57) to MYR6,010 (PhP72,892.89) and the progressive rate ranges from MYR0.15 to MYR13.50 (PhP1.82 to PhP163.74)¹⁸ for every cc in excess of 3,000.

The tax in Peninsular Malaysia is higher than in Sabah and Sarawak and Pulau Pangkor, Langkawi and Labuan. The tax on MPV, SUV and pick-up, whether private or company registered, are lower than that imposed on other types of vehicles (e.g., cars) in the three (3) regions. Company registered MVs are taxed higher than private-registered MVs (Annexes E1 and E2).

F. Myanmar^{19, 20}

Myanmar imposes several forms of Road User Charges such as the vehicle registration fee ranging from US\$5 to US\$40 (PhP256.52 to PhP2,052.16) annually, depending on the type of vehicle and on whether it is the initial registration or a renewal. Myanmar also imposes an annual inspection fee on all types of vehicles, ranging from US\$0.5 (PhP 25.65) to US\$10 (PhP 513.04)²¹, depending also on the type of vehicle, and on whether it is the initial or renewal registration. These fees are collected by the Road Transport Administration Department (RTAD).

G. Singapore²²

Due to Singapore's limited road space and increasing vehicle ownership, the government of Singapore, through the Land Transport Authority (LTA), designed a Vehicle

¹⁷ From the website <<http://paultan.org/2015/03/11/malaysia-road-tax-structure-explained/>>

¹⁸ MYR1.00 = PhP12.1286 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

¹⁹ The description of the road user charges in Myanmar are lifted from the 2016 ADB study on the Myanmar Transport Sector due to unavailability of translated Road Tax document from Myanmar.

²⁰ Asian Development Bank, "Myanmar Transport Sector Policy Note. How to Improve Road User Charges." Mandaluyong City, Philippines: Asian Development Bank, 2016. Available online: www.adb.org/sites/default/files/publication/189077/mya-road-charges.pdf

²¹ USD1.00 = PhP51.3040 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

²² Singapore Land Transport Authority

Quota System (VQS) and Vehicle Ownership Taxes to limit the growth of vehicle population.

The Singapore Road Tax is a progressive tax applied to all MVs depending on the type of MV (cars, motorcycles and scooters, buses, goods vehicles, goods-cum-passenger vehicles); engine capacity (or motor power rating for electric, petro-electric cars and motorcycles) or the seating capacity maximum laden weight; and fuel used for buses, goods vehicles and goods-cum-passenger vehicles (GPVs). For taxis, a flat road tax is imposed at S\$510 (PhP19,213.59)²³ semi-annually or S\$1,020 (PhP38,427.17) annually. Taxis that use diesel are subjected to special tax of PhP80,056.61 in addition to road tax.

The road tax ranges from S\$40 x 0.782²⁴ to S\$1,525 (PhP1,506.95 x 0.782 to PhP57,452.39) semi-annually. On an annual basis, the tax ranges from S\$80 x 0.782 to S\$2,976 (PhP3,013.90 x 0.782 to PhP112,116.93). The road tax for cars whether fuelled by petrol or petrol-compressed natural gas (Petrol-CNG) or CNG or diesel is the same based on engine capacity. Also, petro-electric (hybrid) cars and electric cars are similarly taxed based on power rating. On the other hand, diesel-fed buses, goods vehicles and GPV are taxed higher than petro-electric (hybrid), petrol-CNG and other green fuels (Annex F).

H. Thailand²⁵

Thailand, through the Department of Local Transport, imposes a Motor Vehicle Tax. It is a levy collected annually from owners of MVs such as public transport vehicles, private vehicles, motorcycles, taxis and service vehicles, pick-up trucks, and tractors. The Motor Vehicle Tax is embodied in two (2) laws. The first MV tax law is the Thailand Land Transport Act of 1979, as amended,²⁶ which covers vehicles for use in fixed route transport (FRT), non-fixed route transport (Non FRT), transport by small vehicles (TSV) and private transport (PT) for one's own trade or business. It covers, generally, those vehicles used for public transport except taxis carrying/transporting not more than seven (7) passengers and inter-provincial taxis carrying/transporting not more than seven (7) passengers. They are subject to the motor vehicle tax imposed under the second law, the Thailand Vehicle Act, as amended by Vehicle Act (No. 2), B.E. 2524 (1981). The Thailand Vehicle Act generally covers all other types of vehicles not used for public transport. It includes private cars, motor tricycles, motorcycles, taxis not covered under the first law, private pick-up trucks and tractors.

The Motor Vehicle Tax is based on the classification of the MV, the type of transport/route, the MV's weight, passenger capacity, engine capacity, and fuel use.

²³ SGD1.00 = PhP37.6737 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

²⁴ Fixed multiplier

²⁵ Thailand Land Transport Act of 1979, as Amended and Thailand Vehicle Act, as Amended. Translated by Mr. Panitarn Vacharaprechaskul under contract for the Office of the Council of State of Thailand's Law for ASEAN project.

²⁶ Table of Rate of Annual Vehicle Tax under Section 85 is amended by the Land Transport Act (No. 11), B.E. 2550 (2007).

Thailand's vehicle tax is progressive based on the weight of the vehicle. The heavier the MV is, the higher the tax is. It ranges from THB50 (PhP77.41) (annual tax for a tractor for use in agriculture and sidecar of private motorcycle), to THB6,600 (PhP10,217.46)²⁷ (annual tax for an inter-provincial taxi/service vehicle weighing more than 7,000kg). Private cars not exceeding seven (7) passengers are taxed based on engine capacity while private cars exceeding seven (7) passengers are taxed based on weight in kilograms.

Discounts are given to motor vehicles that use green fuel system. MVs driven by electricity, (given that its passenger capacity does not exceed seven passengers), renewable energy, ecological conservation energy, or economical energy, and natural gas are charged half the tax rate prescribed, while vehicles using a combination of natural and petroleum gas fuel system are charged three quarters of the tax rate prescribed (Annex G).

I. Vietnam²⁸

Vietnam's Ministry of Finance is responsible in stipulating the levies for all motor vehicles subject to Road User Charges. Among these vehicles are: passenger vehicles; trucks; special use vehicles (e.g. scene examination vehicles, communication vehicles, specialized mobile contact vehicles); buses; 4-wheel MVs for freight transport; tractors; MVs used for national defense forces/police; and motorcycles. For the motorcycle Road User Charges, the Local People's Councils in provinces and cities will determine, according to the motorcycle schedule provided by the Finance Minister, their own rates that fit their social and economic characteristics.

The Road User Charge is progressive based on the vehicle weight, engine capacity, and seating capacity. Annual Road User Charges range from VND100,000 (PhP227) (motorcycles with engine capacity of ≤ 100 cc) to VND40,240,000 (PhP91,344.80) (tractor with gross combined weight rating of at least 40,000 kg).²⁹ A separate tax schedule is applicable for vehicles used for national defense forces and police. The annual rates for this type of vehicles range from VND1,000,000 (PhP2,270) to VND1,500,000 (PhP3,405).³⁰

Road user charges in Vietnam may be paid, collected and renewed depending on the vehicle inspection period which could be annually, monthly or periodically. Thus, if the inspection period of a vehicle is one (1) year or shorter, the vehicle owner shall pay the tax for the entire period as indicated in its inspection period. For vehicle with inspection period longer than one (1) year (18, 24 or 30 month inspection period), the vehicle owner has the

²⁷ THB1.00 = PhP1.5481 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

²⁸ Guidance on Collection, Payment, Management and Use of Road User Charges, Circular No. 133/2014/TT-BTC dated September 11, 2014. Available online: <http://hethongphapluatvietnam.com/circular-no-133-2014-tt-btc-dated-september-11-2014-guidance-on-collection-payment-management-and-use-of-road-user-charges.html>

²⁹ VND1.00 = PhP0.0022700 from <http://themoneyconverter.com/VND/PhP.aspx>, accessed on November 08, 2017.

³⁰ Ibid.

option to pay annually or pay the entire amount. Charges paid for 13th month to the 24th month are discounted at 92% than the scheduled monthly rate; thus an 18-month registration should have been VND2,340,000 but the table indicates VND2,280,000 only (12 months equivalent of VND1,560,000 + the remaining six (6) months at a discounted monthly rate of VND119,600 per month instead of VND130,000). Road user charges for 25th to 30th months are discounted at 85% of the monthly charge, i.e., payment for 30 months at VND130,000 monthly should be VND3,900,000 but the schedule indicates VND3,660,000 only, i.e., VND3,000,000 for 24 months + the remaining six (6) months at a discounted monthly rate of VND110,500. (Annex H).

III. ANALYSIS OF THE ROAD TAX STRUCTURE IN THE ASEAN

All ASEAN³¹ member-countries impose a “road tax” on motor vehicles though at various nomenclature. In particular, the Philippines collects and imposes the “motor vehicle user’s charge” or MVUC; Singapore, Malaysia, Brunei and Cambodia, collect a “road tax”; Indonesia and Thailand, the “motor vehicle tax”; Vietnam and Myanmar, the “road user charges”; and Laos, the “road tax sticker”.

The ASEAN countries impose differentiated tax rates per type of vehicle. Generally, motorcycles are imposed the lowest tax rate while heavy vehicles are levied the highest rate.

Gross Vehicle Weight (GVW) is used as basis in the road tax of the Philippines, Indonesia, Thailand and Vietnam. Laos also considers weight as basis in the imposition of the road tax on transport trucks but only as an option to engine capacity. The GVW reflects the relative level of damage to the roads and/or environmental pollution due to the use of the MV. On the other hand, engine capacity is used as basis in the road tax in Brunei, Laos, Malaysia and Singapore. (Annex D). Thailand also considers engine capacity as basis in the imposition of the tax on private cars if not exceeding seven (7) passengers.

The use of the MV, i.e., whether for private or public use is being considered in the MVUC/road tax of the Philippines, Brunei, Indonesia and Vietnam. In the Philippines, MV for hire are taxed lower than those for private and government use while in Brunei taxi is taxed twice that of a private car. In Thailand, inter-provincial taxi or service vehicles are likewise taxed higher than private passenger cars with seating capacity of more than seven (7).

Indonesia is the only country that bases its road tax on sale value of the MV. It is also the only country that bases its tax on the number of MVs owned by individuals. For the first MV ownership, the tax is 2% of sale value of MV and the weight while 17th MV ownership is taxed at 10%.

The fuel used by the MV is also being considered in the road tax of Singapore, Indonesia and Thailand. Thailand gives special preferences to vehicles driven by renewable energy, ecological conservation energy, or economical energy and natural gas. They are

³¹Cambodia imposes a means of transportation tax (Road Tax). However, there are no available translated schedule of the said taxes.

taxed at half the rate prescribed in the particular vehicle type while those using a combination of natural and petroleum gas fuel system are levied three quarters of the rate prescribed. In Singapore, vehicles using diesel as fuel are imposed a higher rate at 25% more than the road tax rate of vehicles using green or petrol and petrol hybrid fuels. In Indonesia, the type of motor vehicle fuel used, e.g., diesel, petrol, gas, electricity, solar power, or other fuel types, is factored-in in the determination of the weight coefficient of the vehicle.

Malaysia, Indonesia and Vietnam are the countries that set road tax at regional/provincial/city levels while all others at the national level. In particular, Malaysia has different schedule of road tax across three (3) different regions. The collection of road tax is decentralized to provincial or local government in the case of Indonesia. On the other hand, Vietnam levies road tax at the national level but local People's Councils in provinces and cities determine the rates that fit their social and economic characteristics based on the stipulated rates by the Finance Ministry.

Only Indonesia and Vietnam impose a special road tax rate on vehicles for special uses. Indonesia imposes a motor vehicle tax equal to 0.50% of the sale value of vehicles used by police, central and local government, public transport, fire brigade and social and religious institutions, as well as for vehicles used as ambulances and hearses and 0.20% of the sale value for heavy equipment and large machineries instead of the regular tax rate of 2%. On the other hand, Vietnam imposes PhP2,270.00 to PhP3,405.00 per vehicle per year for vehicles used by the national defense forces and police officers which are relatively lower compared to the regular road user charge for passenger vehicles and tractor ranging from PhP3,541.20 to PhP38,953.20.

The Philippines and Brunei are among those that have the simplest road tax structure among the ASEAN-member countries as they only categorize motor vehicles by type, use of MV and GVW in the case of the Philippines and engine capacity in the case of Brunei.

IV. PROPOSED MVUC STRUCTURE

The MVUC was imposed in 2000 and implemented on a staggered basis until 2004 after which the President of the Philippines may adjust the rates reflecting, but not exceeding the annual rates of the Consumer Price Index (CPI) as stipulated under Section 3 of RA 8794. It is further provided under RA 8794 that the President, upon the recommendation of the Road Board, may adjust the rates but not more than once every five (5) years.

Since the rates of the MVUC last took effect in 2004 or more than ten years ago pursuant to Section 3 of RA 8794, the same no longer reflect realistic levels and can be adjusted to take into consideration the effects of inflation. Table 1 presents the proposed inflation-adjusted MVUC with fixed amounts rounded off to nearest hundreds.

If the MVUC is to be adjusted to inflation using the consumer price index (CPI), the rates would have grown by about 82% from its 2004 rate. Table 2 presents the inflation-adjusted MVUC for selected MVs.

Table 1. PRESENT AND PROPOSED INFLATION-ADJUSTED MOTOR VEHICLE USER'S CHARGE
(Rates in PhP)

TYPE OF VEHICLE	PRIVATE AND GOVERNMENT VEHICLES		FOR HIRE	
	Present	Adjusted	Present	Adjusted
Passenger Cars				
Up to 1600 kgs.	1,600	2,900	900	1,600
1601 to 2300 kgs.	3,600	6,600	1,800	3,300
2301 kgs. & above	8,000	14,600	5,000	9,100
Utility Vehicles				
GVW up to 2700 kgs.	2,000	3,600	30 per 100 kgs. of GVW	55 per 100 kgs. of GVW
2701 to 4500 kgs.	2,000 + 40 per 100 kgs. of GVW over 2,700 kgs.	3,600 + 73 per 100 kgs. of GVW over 2,700 kgs.		
Sports Utility Vehicles (for models 1991 & above)				
GVW up to 2700 kgs.	2,300	4,200	2,300.00	4,200 + 84 per 100 kgs. of GVW over 2,700 kgs.
2701 to 4500 kgs.	2,300 + 46 per 100 kgs. of GVW over 2,700 kgs.	4,200 + 84 per 100 kgs. of GVW over 2,700 kgs.	2,300 + 46 per 100 kgs. of GVW over 2700 kgs.	
Motorcycles				
Without Sidecars	240	440	300	500
With Sidecars / Tricycles	300	500	300	500
Buses (4501 kgs. & above)	1,800 + 24 per 100 kgs. of GVW over 2,700 kgs.	3,300 + 44 per 100 kgs. of GVW over 2,700 kgs.	30 per 100 kgs. of GVW	55 per 100 kgs. of GVW
Trucks (4501 kgs. & above)	1,800 + 24 per 100 kgs. of GVW over 2,700 kgs.	3,300 + 44 per 100 kgs. of GVW over 2,700 kgs.	1,800 + 24 per 100 kgs. of GVW over 2,700 kgs.	3,300 + 44 per 100 kgs. of GVW over 2,700 kgs.
Trailers (4501 kgs. & above)	24 per 100 kgs. of GVW	44 per 100 kgs. of GVW	24 per 100 kgs. of GVW	44 per 100 kgs. of GVW

Table 2. COMPARATIVE PRESENT AND INFLATION-ADJUSTED MVUC RATES

TYPE OF VEHICLE	PRESENT MVUC		PROPOSED MVUC	
	For Hire	Private/ Government	For Hire	Private/ Government
Toyota Vios ³²	900	1,600	1,600	2,900
Toyota Hiace GL Wagon ³³	5,000	8,000	9,100	14,600
Mitsubishi Pajero ³⁴	2,376	2,376	4,325	4,325
Isuzu N-Series NHR Flexi Truck ³⁵	1,140	2,440	2,090	4,403

Using the inflation-adjusted MVUC rates, Toyota Vios for hire and for private/government use shall be charged PhP1,600.00 and PhP2,900.00 from PhP900.00 and PhP1,600.00, respectively. On the other hand, the MVUC of Toyota Hiace GL Wagon would be taxed at PhP9,100.00 (for hire) from PhP5,000.00 and PhP14,600.00 from PhP8,000.00 if used as a private or government vehicle.

The MVUC for Mitsubishi Pajero would increase to PhP4,325.00 from PhP2,376.00 under the inflation-adjusted rates. The MVUC for Isuzu N-Series NHR Flexi Truck would increase to PhP2,090.00 (for hire) from PhP1,140.00 under the present rate. The same vehicle but for private/government use shall be charged PhP4,403.00 compared to PhP2,440.00.

Another factor which may be considered in rationalizing the MVUC is its relevance in pursuing a certain type of public policy. The MVUC is imposed primarily to ensure adequate maintenance of national and provincial roads; thus, the main factor in setting the rates is vehicle weight. This is due to the fact that heavier vehicles cause more damage to the roads and, therefore, are required to pay higher taxes.

The current MVUC structure is no longer responsive in addressing the problems that presently beset the transportation sector such as worsening traffic congestion and deteriorating air quality,³⁶ especially in Metro Manila. Since taxation could be used as a tool for public policy to promote or discourage a certain set of actions, the MVUC could also be used as a tool to address these twin problems of the transportation sector.

³² Toyota Vios 1.5, 4 Speed A/T, Specifications: EC-1,496 cc; GVW-1,520.00 kilograms, Price - PhP917,000.00,

³³ Toyota Hiace GL Grandia, 3.0 A/T, Specifications: EC - 2,494 cc; GVW – 2,600 kilograms, Price: PhP1,740,000.00

³⁴ Mitsubishi Pajero GLS3.2 DI-D 4WD A/T, Specifications: EC-3,200cc; GVW- 2,865 kilograms, Price: PhP2,755,000.00

³⁵ Isuzu N-Series NHR Flexi Truck 2015, Specifications: EC-2,800 cc; GVW-3,800 kilograms, Price: PhP1,200,000.00

³⁶ Though, part of the collections from the MVUC already goes to air pollution control and traffic management programs.

The biggest reason for the traffic congestion in Metro Manila, especially in EDSA, is the volume of vehicles traversing the main thoroughfares. As of 2016, the total number of private cars and utility vehicles is 3.2 million of the 9.25 million total number of MVs throughout the Philippines. The low price of brand new cars contributed 19% in the increase of private cars³⁷. Therefore, to address the problem of worsening traffic congestion, the Philippines may adopt the policy of Indonesia of imposing additional charge on the owners of several vehicles to limit the growth of private vehicle ownership and indirectly promote the use of public transport with additional available funds to finance needed transportation infrastructure. The MVUC rate for private cars and SUVs may be increased by imposing additional progressive percentage charge of 10%, 20% or 25%, and so on, on top of the MVUC prescribed rate for the second, third, or fourth vehicle owned, respectively. This scheme will discourage multiple ownership of private cars and SUVs and, at the same time, provides additional funds to be earmarked for the transportation sector. It is recognized though that such scheme could also be easily manipulated by vehicle owners by registering succeeding vehicles to other members of the family or relatives ending up with no one owning at least two types of vehicles on record.

On the other hand, to encourage the use of renewable or economical energy, vehicles that use these types of fuel may be given preferential treatment by way of a discount from the prescribed MVUC rate. Such policy is adopted in Thailand, Singapore and Indonesia.

As of this writing, there are various proposals being considered and studied to further simplify tax administration of the MVUC. One proposal is to adopt a two-tiered MVUC rate: one rate for all private vehicles based on weight and another rate for all public vehicles at half the rate of private vehicles. another proposal is the adoption of a uniform rate for all MVs whether for private or government use or for hire based on weight except motorcycles.



³⁷ Ibid.

ANNEX A. PHILIPPINES
MOTOR VEHICLE USER'S CHARGE (MVUC)
(In Philippine Peso)

CATEGORIES	GVW	Rates (PhP)
For Private Passenger Cars Registered as of July 16, 2000³⁸		
Private Vehicles		
Light	Up to 1600 kg	
Current, up to 5 yrs. old		2,000.00
Over 5 yrs. old		1,400.00
Medium	1601 to 2300 kg	
Current up to 3 yrs. old		6,000.00
4 to 5 yrs. old		4,800.00
Over 5 yrs. old		2,400.00
Heavy		
Current, up to 5 yrs		12,000.00
Over 5 yrs. old		5,600.00
For All Other Types of MV Not Covered by the Preceding Schedule		
1. Private and Government Vehicles		
Passenger Cars		
Light	Up to 1600 kg	1,600.00
Medium	1601 to 2300 kg	3,600.00
Heavy	2301 kg & above	8,000.00
Utility Vehicles	GVW up to 2700 kg	2,000.00
	2701 to 4500 kg	2,000.00 plus 0.40 X GVW in excess of 2700 kg
Sports Utility Vehicles (for models 1991 & above)	GVW up to 2700 kg	2,300.00
	2701 to 4500 kg	2,300.00 + 0.46 X GVW in excess of 2700kg
Motorcycles	Without Sidecars	240.00
	With Sidecars	300.00
Trucks and Buses	4501 kg & above	1,800.00 plus 0.24 X GVW in excess of 2700 kg
Trailers	4501 kg & above	0.24 X GVW
2. For Hire		
Passenger Cars		
Light	GVW up to 1600 kg	900.00
Medium	1601 to 2300 kg	1,800.00
Heavy	2301 kgs. & above	5,000.00

³⁸ For passenger cars registered as of July 16, 2000 or before the effectivity of the MVUC, the charge is equivalent to the private motor vehicle tax provided under Executive Order No. 43, series of 1986, plus 25% for the first year, 50% for the second year, 75% for the third year, and 100% for the fourth year and thereafter. Such schedule of rate, however, is no longer used as per verification with the LTO.

CATEGORIES	GVW	Rates (PhP)
Utility Vehicles	GVW up to 4500 kg	0.30 X GVW
2. For Hire		
Sports Utility Vehicles	GVW up to 2700 kg	2,300.00
	2701 to 4500 kg.	Plus 0.46 X GVW in excess of 2700 kg
Motorcycles/Tricycles		300.00
Buses	4501 & above	0.30 X GVW
Trucks	4501 kgs& above	
Trailers	4501 kg & above	0.24 X GVW

ANNEX B. BRUNEI DARUSSALAM

All registered vehicles must have a valid Vehicle Licence (Road Tax) before it can be used legally on a public road.

FEES AND RENEWAL FREQUENCY

Types	Per 100cc		Frequency of Renewal
	In BND	In PhP	
Motorcycles and Private Cars	2.25	84.46	7 years of age and above – renewal every year
Taxi	4.50	168.91	After first year of registration – renewal every 6 months
Commercial	4.50	168.91	After first year of registration – renewal every 6 months(except for company registered cars, inspection is done annually once reaching 7 years of age and above)
Motor Omnibus	6.00	225.22	After first year registration - renewal every 6 months
Trailers	10.00	375.36	After first year registration - renewal every 6 months

Odd cents shall be counted as \$1.00 in calculating fees.

Source:Ministry of Communication, Land Transportation Department, Brunei Darussalam.

(www.mincom.gov.bn/ltd/Site%20Pages/Land%20Transport%20Department/Services/Vehicle%20Licence.aspx)

ANNEX C. INDONESIA

MOTOR VEHICLE TAX –Pajak Kendaraan Bermotor (PKB)³⁹

(Regional Regulation No. 2 of 2015 amending Regional Regulation No. 8 of 2010 on Motor Vehicle Tax)

I. Coverage of the MVT

All motor vehicles, including those with sidecars, which are used in all types of roads, and driven by technical equipment such as motors or other equipment converting energy into power to move the relevant motor vehicles, including heavy equipment and large machineries that are in operation using wheels and a motor which is not attached permanently and motor vehicles operated in water.

II. Subjects of the MVT

1. Private person;
2. Legal entity which owns and/or has control of a motor vehicle. In the case of corporate taxpayer, the tax obligation is borne by its administrators or other persons entitled by the power of attorney.

III. Basis of the MVT

1. Motor Vehicle Tax is based on the result of multiplying two (2) main elements:
 - a. The sale value of motor vehicles; and
 - b. Weight which reflect the relative level of damage to roads and/or environmental pollution due to the use of motor vehicles.
2. Special tax bases for motor vehicles used outside public roads, including heavy equipment and large machineries and vehicles in water, are the sale value of motor vehicles.
3. The sale value of motor vehicles as referred to in items (1)(a) and (2), is determined based on the General Market Price on a motor vehicle.
4. The sale value of motor vehicles as referred to in item (3) is determined by the price of the General Market in the first week of December of the previous tax year.
5. General Market Price referred to in item (4), is the average price obtained from various sources of accurate data.
6. In case the General Market Price of a motor vehicle is not known, the sale value of motor vehicles can be determined by some or all of the following factors:
 - a. the price of motor vehicles with a cylinder and / or units of the same power;
 - b. use of motor vehicles for public or private;

³⁹ Unofficial translation

- c. the price of motor vehicles with the same brand of motor vehicles;
 - d. the price of motor vehicles with the same manufacture of motor vehicles;
 - e. the price of motor vehicles by motor vehicle manufacturers;
 - f. the price of a motor vehicle with another type of motor vehicle; and
 - g. the price of vehicles based on document Import Declaration (PIB).
7. Weight as referred to in item (1)(b), expressed in the coefficient value of 1 (one) or greater than 1 (one), with the following definitions:
- a. coefficient equal to 1 (one) means the road damage and/or contamination of the environment by the use of motor vehicles are still within tolerable limits; and
 - b. coefficient greater than 1 (one) means the use of motor vehicles are outside the limit of tolerance.
8. Weight as referred to in item (7) is calculated based on the following factors:
- a. axle pressure, which are distinguished on the basis of the number of axes / axles, wheels and heavy motor vehicles;
 - b. type of motor vehicle fuel that is distinguished by diesel, petrol, gas, electricity, solar power, or other fuel types; and
 - c. type, mileage, year of manufacture, and the characteristics of the engine, differentiated by the type of engine, 2 (two) strokes or 4 (four) strokes, and the size of the cylinder.
9. Calculation of motor vehicle tax bases referred to in items (1) through number (8) is expressed in a table specified by the Minister of the Interior after being considered by the Minister of Finance.

Calculation of motor vehicle tax bases referred to in point (9) is reviewed every year.

IV. Tax Rates

1. Tax Rate of Motor Vehicle Tax on Individuals	
Number of Vehicle Ownership	Rate
1 st	2%
2 nd	2.5%
3 rd	3%
4 th	3.5%
5 th	4%
6 th	4.5%
7 th	5%
8 th	5.5%
9 th	6%
10 th	6.5%
11 th	7%
12 th	7.5%
13 th	8%
14 th	8.5%

15 th	9%
16 th	9.5%
17 th and succeeding vehicle	10%
2. MVT on owners of motor vehicles by weight	2%
3. Others:	
TNI/Police, the Central Government and Local Government	0.50%
Public transport, ambulances, hearses and fire brigade	0.50%
Motor Vehicles used by social and religious institutions	0.50%
4. Motor Vehicle Tax Rates for heavy equipment and large machineries	0.20%

ANNEX D. LAO PDR^{40,41}**2-3 Wheeled Motorbikes**

Engine Type	Tax (In KIP)	In PhP⁴²
<110cc	15,000	93.00
111cc-150cc	20,000	124.00
151cc-200cc	30,000	186.00
>200cc	100,000	620.00

Privately Owned Sedans, SUVs, Vans and Pickups

Engine Type	Tax (In KIP)	In PhP
<1000cc	100,000	620.00
1001cc-1600cc	150,000	930.00
1601cc-2000cc	200,000	1,240.00
2001cc-2500cc	250,000	1,550.00
2501cc-3000cc	300,000	1,860.00
3001cc-4000cc	350,000	2,170.00
4001cc-5000cc	400,000	2,480.00
>5001cc	500,000	3,100.00

Transport Vehicles

Truck Type	Engine Type <u>OR</u> Weight	Tax (In KIP)	In PhP
Small	<2500cc <3.5 Tonnes	150,000	930.00
Medium	2501cc-5000cc 3.5-15 Tonnes	200,000	1,240.00
Large	>5000cc 15-30 Tonnes	300,000	1,860.00
Large	>5000cc 30-50 Tonnes	400,000	2,480.00
Large	>5000cc >50 Tonnes	500,000	3,100.00

⁴⁰ From the website <<https://laotiantimes.com/2017/10/31/2017-road-tax-now-available/>>viewed on November 07, 2017.

⁴¹The new Presidential Decree on Road Tax signed by President BounnhangVorachit on September 20, 2017, effective October 2017 to March 2018. The road tax rate is changed every year depending on the issuance of the President <<https://www.pressreader.com/myanmar/the-myanmar-times/20170928/281694024973043>>

⁴² LAK 1.00 = PhP 0.0062 as of November 08, 2017
<<https://themoneyconverter.com/PHP/LAK.aspx>>

Passenger Vehicles

Vehicle Type	Engine Type <u>OR</u> Seats	Tax (In KIP)	In PhP
TukTuk or Jumbo		50,000	310.00
Small Van	>2500cc <9	150,000	930.00
Medium	2501cc-5000cc 10-35	200,000	1,240.00
Large Bus	>5000cc >35	400,000	2,480.00

Vehicles exempted from road tax include government cars, cars of diplomatic corps, international organizations and foreign experts. It also includes⁵ those used for public services approved by related organizations such as rescue vehicles, ambulances, fire engines, radio and TV broadcast vehicles, and vehicles that serve disabled centers. Vehicles used for national peace and defense tasks are also exempt.

ANNEX E1. MALAYSIA

FOR PRIVATE REGISTRATION IN PENINSULAR MALAYSIA			
Engine Capacity (cc)	Base Rate (in RM)	Progressive Rate (per cc) (in RM)	Total Road Tax (in RM)
1,000 and below	20.00	-	20.00
1,001 to 1,200	55.00	-	55.00
1,201 to 1,400	70.00	-	70.00
1,401 to 1,600	90.00	-	90.00
1,601 to 1,800	200.00	0.40	200.40 to 280.00
1,801 to 2,000	280.00	0.50	280.50 to 380.00
2,001 to 2,500	380.00	1.00	381.00 to 880.00
2,501 to 3,000	880.00	2.50	882.50 to 2,130.00
3,001 and above	2,130.00	4.50	2,134.50 and above

FOR COMPANY REGISTRATION IN PENINSULAR MALAYSIA			
Engine Capacity (cc)	Base Rate (in RM)	Progressive Rate (per cc) (in RM)	Total Road Tax (in RM)
1,000 and below	20.00	-	20.00
1,001 to 1,200	110.00	-	110.00
1,201 to 1,400	140.00	-	140.00
1,401 to 1,600	180.00	-	180.00
1,601 to 1,800	400.00	0.80	400.80 to 560.00
1,801 to 2,000	560.00	1.00	561.00 to 760.00
2,001 to 2,500	760.00	3.00	763.00 to 2,260.00
2,501 to 3,000	2,260.00	7.50	2,267.50 to 6,010.00
3,001 and above	6,010.00	13.50	6,023.50 and above

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN PENINSULAR MALAYSIA			
Engine Capacity (cc)	Base Rate (in RM)	Progressive Rate (per cc) (in RM)	Total Road Tax (in RM)
1,000 and below	20.00	-	20.00
1,001 to 1,200	85.00	-	5.00
1,201 to 1,400	100.00	-	100.00
1,401 to 1,600	120.00	-	120.00
1,601 to 1,800	300.00	0.30	300.30 to 360.00
1,801 to 2,000	360.00	0.40	360.40 to 440.00
2,001 to 2,500	440.00	0.80	440.80 to 840.00
2,501 to 3,000	840.00	1.60	841.60 to 1,640.00
3,001 and above	1,640.00	1.60	1,641.60 and above

FOR PRIVATE/COMPANY REGISTRATION IN SABAH AND SARAWAK			
Engine Capacity (cc)	Base Rate (in RM)	Progressive Rate (per cc) (in RM)	Total Road Tax (in RM)
1,000 and below	20.00	-	20.00
1,001 to 1,200	44.00	-	44.00
1,201 to 1,400	56.00	-	56.00
1,401 to 1,600	72.00	-	72.00
1,601 to 1,800	160.00	0.32	160.32 to 224.00
1,801 to 2,000	224.00	0.25	224.25 to 274.00
2,001 to 2,500	274.00	0.50	274.50 to 524.00
2,501 to 3,000	524.00	1.00	525.00 to 1,024.00
3,001 and above	1,024.00	1.35	1,025.35 and above

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN SABAH AND SARAWAK			
Engine Capacity (cc)	Base Rate (in RM)	Progressive Rate (per cc) (in RM)	Total Road Tax (in RM)
1,000 and below	20.00	-	20.00
1,001 to 1,200	42.50	-	42.50
1,201 to 1,400	50.00	-	50.00
1,401 to 1,600	60.00	-	60.00
1,601 to 1,800	165.00	0.17	165.17 to 199.00
1,801 to 2,000	199.00	0.22	199.22 to 243.00
2,001 to 2,500	243.00	0.44	243.44 to 463.00
2,501 to 3,000	463.00	0.88	463.88 to 903.00
3,001 and above	903.00	1.20	904.20 and above

FOR PRIVATE REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate*	Progressive Rate (per cc) (in RM)	Annual Fee (in RM)	Total Road Tax (in RM)
1,000 and below	-	-	20.00	-
1,001 to 1,200	27.50	-	-	27.50
1,201 to 1,400	35.00	-	-	35.00
1,401 to 1,600	45.00	-	-	45.00
1,601 to 1,800	100.00	0.20	-	100.20 to 140.00
1,801 to 2,000	140.00	0.25	-	140.25 to 190.00
2,001 to 2,500	190.00	0.50	-	190.50 to 440.00
2,501 to 3,000	440.00	1.25	-	441.25 to 1,065.00
3,001 and above	1,065.00	2.25	-	1,067.25 and above

*50% of the scheduled rate in Peninsular

FOR COMPANY REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate*	Progressive Rate (per cc) (in RM)	Annual Fee (in RM)	Total Road Tax (in RM)
1,000 and below	10.00	-	20.00	-
1,001 to 1,200	55.00	-	-	55.00
1,201 to 1,400	70.00	-	-	70.00
1,401 to 1,600	90.00	-	-	90.00
1,601 to 1,800	200.00	0.40	-	200.40 to 280.00
1,801 to 2,000	280.00	0.50	-	280.50 to 380.00
2,001 to 2,500	380.00	1.50	-	381.50 to 1,130.00
2,501 to 3,000	1,130.00	3.75	-	1,133.75 to 3,005.00
3,001 and above	3,005.00	6.75	-	3,011.75 and above

*50% of the scheduled rate in Peninsular

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate*	Progressive Rate (per cc) (in RM)	Annual Fee (in RM)	Total Road Tax (in RM)
1,000 and below	10.00	-	20.00	-
1,001 to 1,200	42.50	-	-	42.50
1,201 to 1,400	50.00	-	-	50.00
1,401 to 1,600	60.00	-	-	60.00
1,601 to 1,800	150.00	0.15	-	150.15 to 180.00
1,801 to 2,000	180.00	0.20	-	180.20 to 220.00
2,001 to 2,500	220.00	0.40	-	220.40 to 420.00
2,501 to 3,000	420.00	0.80	-	420.80 to 820.00
3,001 and above	820.00	0.80	-	820.80 and above

*50% of the scheduled rate in Peninsular

ANNEX E2: MALAYSIA**FOR PRIVATE REGISTRATION IN PENINSULAR MALAYSIA**

Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Total Road Tax (in PhP)⁴³
1,000 and below	242.57	-	242.57
1,001 to 1,200	667.07	-	667.07
1,201 to 1,400	849.00	-	849.00
1,401 to 1,600	1,091.57	-	1,091.57
1,601 to 1,800	2,425.72	4.85	2,430.57 to 3,396.01
1,801 to 2,000	3,396.01	6.06	3,402.07 to 4,608.87
2,001 to 2,500	4,608.87	12.13	4,621.00 to 10,673.17
2,501 to 3,000	10,673.17	30.32	10,703.49 to 25,833.92
3,001 and above	25,833.92	54.58	25,888.50 and above

FOR COMPANY REGISTRATION IN PENINSULAR MALAYSIA

Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Total Road Tax (in PhP)
1,000 and below	242.57	-	242.57
1,001 to 1,200	1,334.15	-	1,334.15
1,201 to 1,400	1,698.00	-	1,698.00
1,401 to 1,600	2,183.15	-	2,183.15
1,601 to 1,800	4,851.44	9.70	4,861.14 to 6,792.02
1,801 to 2,000	6,792.02	12.13	6,804.14 to 9,217.74
2,001 to 2,500	9,217.74	36.39	9,254.12 to 27,410.64
2,501 to 3,000	27,410.64	90.96	27,501.60 to 72,892.89
3,001 and above	72,892.89	163.74	73,056.62 and above

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN PENINSULAR MALAYSIA

Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Total Road Tax (in PhP)
1,000 and below	242.57	-	242.57
1,001 to 1,200	1,030.93	-	1,030.93
1,201 to 1,400	1,212.86	-	1,212.86
1,401 to 1,600	1,455.43	-	1,455.43
1,601 to 1,800	3,638.58	3.64	3,642.22 to 4,366.30
1,801 to 2,000	4,366.30	4.85	4,371.15 to 5,336.58
2,001 to 2,500	5,336.58	9.7	5,346.29 to 10,188.02
2,501 to 3,000	10,188.02	19.41	10,207.43 to 19,890.90
3,001 and above	19,890.90	19.41	19,910.31 and above

⁴³1 MYR = PhP12.1286 (<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>), November 08, 2017.

FOR PRIVATE/COMPANY REGISTRATION IN SABAH AND SARAWAK			
Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Total Road Tax (in PhP)
1,000 and below	242.57	-	242.57
1,001 to 1,200	533.66	-	533.66
1,201 to 1,400	679.20	-	679.20
1,401 to 1,600	873.26	-	873.26
1,601 to 1,800	1,940.58	3.88	1,944.46 to 2,716.81
1,801 to 2,000	2,716.81	3.03	2,719.84 to 3,323.24
2,001 to 2,500	3,323.24	6.06	3,329.30 to 6,355.39
2,501 to 3,000	6,355.39	12.13	6,367.52 to 12,419.69
3,001 and above	12,419.69	16.37	12,436.06 and above

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN SABAH AND SARAWAK			
Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Total Road Tax (in PhP)
1,000 and below	242.57	-	242.57
1,001 to 1,200	515.47	-	515.47
1,201 to 1,400	606.43	-	606.43
1,401 to 1,600	727.72	-	727.72
1,601 to 1,800	2,001.22	2.06	2,003.29 to 2,413.59
1,801 to 2,000	2,413.59	2.67	2,416.28 to 2,947.25
2,001 to 2,500	2,947.25	5.34	2,952.59 to 5,615.54
2,501 to 3,000	5,615.54	10.67	5,626.21 to 10,952.13
3,001 and above	10,952.13	14.55	10,966.68 and above

FOR PRIVATE REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate* (in PhP)	Progressive Rate (per cc) (in PhP)	Annual Fee (in PhP)	Total Road Tax (in PhP)
1,000 and below	121.29	-	242.57	-
1,001 to 1,200	333.54	-	-	333.54
1,201 to 1,400	424.50	-	-	424.50
1,401 to 1,600	545.79	-	-	545.79
1,601 to 1,800	1,212.86	2.43	-	1,215.29 to 1,698.00
1,801 to 2,000	1,698.00	3.03	-	1,701.04 to 2,304.43.00
2,001 to 2,500	2,304.43	6.06	-	2,310.00 to 5,336.58
2,501 to 3,000	5,336.58	15.16	-	5,351.74 to 12,916.96
3,001 and above	12,916.96	27.29	-	12,944.25 and above

*50% of the scheduled rate in Peninsular

FOR COMPANY REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate* (in PhP)	Progressive Rate (per cc) (in PhP)	Annual Fee (in PhP)	Total Road Tax (in PhP)
1,000 and below	121.29	-	242.57	-
1,001 to 1,200	667.07	-	-	667.07
1,201 to 1,400	849.00	-	-	849.00
1,401 to 1,600	1,091.57	-	-	1,091.57
1,601 to 1,800	2,425.72	4.85	-	2,430.57 to 3,396.01
1,801 to 2,000	3,396.01	6.06	-	3,402.07 to 4,608.87
2,001 to 2,500	4,608.87	18.19	-	4,627.06 to 13,705.32.00
2,501 to 3,000	13,705.32	45.48	-	13,750.80 to 36,446.44
3,001 and above	36,446.44	81.87	-	36,528.31 and above

* 50% of the scheduled rate in Peninsular

FOR MPV, SUV, PICK-UP PRIVATE/COMPANY REGISTRATION IN PULAU PANGKOR, LANGKAWI, AND LABUAN				
Engine Capacity (cc)	Base Rate (in PhP)	Progressive Rate (per cc) (in PhP)	Annual Fee (in PhP)	Total Road Tax (in PhP)
1,000 and below	121.29	-	242.57	-
1,001 to 1,200	515.47	-	-	515.47
1,201 to 1,400	606.43	-	-	606.43
1,401 to 1,600	727.72	-	-	727.72
1,601 to 1,800	1,819.29	1.82	-	1,822.11 to 2,183.15
1,801 to 2,000	2,183.15	2.43	-	2,185.57 to 2,688.29
2,001 to 2,500	2,688.29	4.85	-	2,673.14 to 5,094.01
2,501 to 3,000	5,094.01	9.70	-	5,103.71 to 9,945.45
3,001 and above	9,945.45	9.70	-	9,955.15 and above

* 50% of the scheduled rate in Peninsular

ANNEX F. SINGAPORE^{44, 45}

CARS

Petrol or Petrol-Compressed Natural Gas (Petrol-CNG) Cars		
Engine Capacity (EC) in cc	From 1 July 2008 to 31 July 2015, and from 1 August 2016	
	(S\$)	(PhP)
≤ 600	200.00 x 0.782	7,534.74 x 0.782
601-1,000	[200.00 + 0.125 (EC - 600)] x 0.782	[7,534.74 + 4.71 (EC - 600)] x 0.782
1,001-1,600	[250.00 + 0.375 (EC - 1,000)] x 0.782	[9,418.43 + 14.13 (EC - 1,000)] x 0.782
1,601-3,000	[475.00 + 0.75 (EC - 1,600)] x 0.782	[17,895.01 + 28.26 (EC - 1,600)] x 0.782
> 3,000	[1,525.00 + 1.00 (EC - 3,000)] x 0.782	[57,452.39 + 37.67 (EC - 3,000)] x 0.782
Compressed Natural Gas (CNG) or Diesel Cars		
Engine Capacity (EC) in cc	From 1 July 2008	
	(S\$)	(PhP)
≤ 600	200.00 x 0.782	7,534.74 x 0.782
601-1,000	[200.00 + 0.125 (EC - 600)] x 0.782	[7,534.74 + 4.71 (EC - 600)] x 0.782
1,001-1,600	[250.00 + 0.375 (EC - 1,000)] x 0.782	[9,418.43 + 14.13 (EC - 1,000)] x 0.782
1,601-3,000	[475.00 + 0.75 (EC - 1,600)] x 0.782	[17,895.01 + 28.26 (EC - 1,600)] x 0.782
> 3,000	[1,525.00 + 1.00 (EC - 3000)] x 0.782	[57,452.39 + 37.67 (EC - 3000)] x 0.782
Petrol Electric Cars*		
	From 1 July 2008 to 31 July 2015, and from 1 August 2016	
Power Rating (PR) in KW	(S\$)	(PhP)
PR ≤ 7.5	200.00 x 0.782	7,534.74 x 0.782
7.5 < PR ≤ 32.5	[200 + 2(PR - 7.5)] x 0.782	[7,534.74 + 75.35 (PR-7.5)]
32.5 < PR ≤ 70	[250 + 6(PR - 32.5)] x 0.782	[9,418.43 + 226.04 (PR-32.5)] x 0.782
70 < PR ≤ 157.5	[475 + 12(PR - 70)] x 0.782	[17,895.01 + 452.08 (PR-70)] x .0782
PR > 157.5	[1,525 + 16(PR - 157.5)] x 0.782	57,452.39 + 602.78 (PR-157.5)] x 0.782
Electric Cars		
	From 1 July 2008	
Power Rating in KW	(S\$)	(PhP)
PR < 7.5	200 x 0.782	7,534.74 x 0.782
7.5 < PR < 32.5	[200 + 2 (PR-7.5)] x 0.782	[7,534.74 + 75.35 (PR-7.5)] x 0.782
32.5 < PR < 70	[250 + 6 (PR-32.5)] x 0.782	[9,418.43 + 226.04 (PR-32.5)] x 0.782
70 < PR < 157.5	[475 + 12 (PR-70)] x 0.782	[17,895.01 + 452.08 (PR-70)] x 0.782
PR > 157.5	[1,525 + 16 (PR-157.5)] x 0.782	[57,452.39 + 602.78 (PR-157.5)] x 0.782

* The road tax payable is based on the engine capacity or the maximum motor power rating, whichever is higher

⁴⁴ All road tax values in PhP and in 6-Monthly Road Tax Formula.

⁴⁵ 1 Singapore Dollar is equal to 37.67 Philippine Peso (exchange rate as of November 08, 2017)

MOTORCYCLES AND SCOOTERS

Electric Motorcycles		
Power Rating (KW)	From 13 April 2009	
	(S\$)	(PhP)
PR ≤ 10	40 x 0.782	1,506.95 x 0.782
Petrol - Driven Motorcycles		
	From 1 August 2016	
	(S\$)	(PhP)
EC ≤ 200	40 x 0.782	1,506.95 x 0.782
200 < EC ≤ 1,000	[40 + 0.15 (EC - 200)] x 0.782	1,506.95 + 5.65 (EC - 200)] x 0.782
EC > 1,000	[160 + 0.30 (EC - 1,000)] x 0.782	6,027.79 + 11.30 (EC - 1,000)] x 0.782

BUSES

Type of Buses	Maximum Laden Weight (MLW) in metric tonne	Diesel (From 1 August 2020)		Green and Petrol (From 1 August 2016)	
		(S\$)	(PhP)	(S\$)	(PhP)
30 seats or less	MLW ≤ 3.5	319.00	12,017.91	255.00	9,606.79
	3.5 < MLW ≤ 7	328.00	12,356.97	262.00	9,870.51
	7 < MLW ≤ 11	362.00	13,637.88	289.00	10,887.70
	11 < MLW ≤ 16	489.00	18,422.44	391.00	14,730.42
	16 < MLW ≤ 20 (3 axles)	553.00	20,833.56	442.00	16,651.78
	16 < MLW ≤ 20 (2 axles)	850.00	32,022.65	680.00	25,618.12
	20 < MLW ≤ 26 (3 axles)	765.00	28,820.38	612.00	23,056.30
31 seats or more	3.5 < MLW ≤ 7	434.00	16,350.39	347.00	13,072.77
	7 < MLW ≤ 11	468.00	17,631.29	374.00	14,089.96
	11 < MLW ≤ 16	595.00	22,415.85	476.00	17,932.68
	16 < MLW ≤ 20 (3 axles)	553.00	20,833.56	442.00	16,651.78
	16 < MLW ≤ 20 (2 axles)	850.00	32,022.65	680.00	25,618.12
	20 < MLW ≤ 26 (3 axles)	765.00	28,820.38	612.00	23,056.30

Owners of diesel buses (except omni-buses under LTA's contracts for public bus services) will be granted road tax rebates for a three-year period from 1 August 2017 to 31 July 2020, as follows:

Type of Buses	Maximum Laden Weight (MLW) in metric tonne	Diesel and Diesel Hybrid Buses					
		After 100% road tax rebate ¹		After 75% road tax rebate ²		After 25% road tax rebate ³	
		(S\$)	(PhP)	(S\$)	(PhP)	(S\$)	(PhP)
30 seats or less	MLW \leq 3.5	0.00	0.00	80.00	3,013.90	240.00	9,041.69
	3.5 < MLW \leq 7	0.00	0.00	82.00	3,089.24	246.00	9,267.73
	7 < MLW \leq 11	0.00	0.00	91.00	3,428.31	272.00	10,247.25
	11 < MLW \leq 16	0.00	0.00	123.00	4,633.87	367.00	13,826.25
	16 < MLW \leq 20 (3 axles)	0.00	0.00	139.00	5,236.64	415.00	15,634.59
	16 < MLW \leq 20 (2 axles)	0.00	0.00	213.00	8,024.50	638.00	24,035.82
	20 < MLW \leq 26 (3 axles)	0.00	0.00	192.00	7,233.35	574.00	21,624.70
31 seats or more	3.5 < MLW \leq 7	0.00	0.00	109.00	4,106.43	326.00	12,281.63
	7 < MLW \leq 11	0.00	0.00	117.00	4,407.82	351.00	13,223.47
	11 < MLW \leq 16	0.00	0.00	149.00	5,613.38	447.00	16,840.14
	16 < MLW \leq 20 (3 axles)	0.00	0.00	139.00	5,236.84	415.00	15,634.59
	16 < MLW \leq 20 (2 axles)	0.00	0.00	213.00	8,024.50	638.00	24,035.82
	20 < MLW \leq 26 (3 axles)	0.00	0.00	192.00	7,233.35	574.00	21,624.70

¹ From 1 August 2017 to 31 July 2018

² From 1 August 2018 to 31 July 2019

³ From 1 August 2019 to 31 July 2020

GOODS VEHICLE FOR DIESEL AND GREEN AND PETROL

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	Diesel		Green and Petrol	
		(S\$)	(PhP)	(S\$)	(PhP)
Light Goods Vehicles ³	MLW \leq 3.5	213.00	8,024.50	170.00	6,404.53
Heavy Goods Vehicles ³	3.5 < MLW \leq 7	328.00	12,356.97	262.00	9,870.51
	7 < MLW \leq 11	362.00	13,637.88	289.00	10,887.70
	11 < MLW \leq 16	489.00	18,422.44	391.00	14,730.42
Very Heavy Goods Vehicles (excluding Prime Movers)	16 < MLW \leq 20 (2 axles)	850.00	32,022.65	680.00	25,618.12
	16 < MLW \leq 20 (3 axles)	553.00	20,833.56	442.00	16,651.78
	20 < MLW \leq 26	765.00	28,820.38	612.00	23,056.30
	26 < MLW \leq 32	765.00	28,820.38	612.00	23,056.30
	32 < MLW \leq 40 (4 axles)	1,190.00	44,831.70	952.00	35,865.36

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	Diesel		Green and Petrol	
	32 <MLW ≤ 40 (≥5 axles)	850.00	32,022.65	680.00	25,618.12
	40 <MLW ≤ 55	1,275.00	48,033.97	1,020.00	38,427.17
	MLW > 55	1,488.00	56,058.47	1,190.00	44,831.70
Very Heavy Goods Vehicles (Prime Movers)	MLW ≤ 20	553.00	20,833.56	442.00	16,651.78
	20 <MLW ≤ 26	765.00	28,820.38	612.00	23,056.30
	26 <MLW ≤ 32	765.00	28,820.38	612.00	23,056.30
	32 <MLW ≤ 40	850.00	32,022.65	680.00	25,618.12
	40 <MLW ≤ 55	1,275.00	48,033.97	1,020.00	38,427.17
	MLW > 55	1,488.00	56,058.47	1,190.00	44,831.70

Note: For the same maximum laden weight (MLW), a 2-axle vehicle will cause more road damage than a 3-axle vehicle because of the higher loading per axle.

Owners of diesel goods vehicles will be granted road tax rebates for a three-year period from 1 August 2017 to 31 July 2020, as follows

FOR DIESEL AND DIESEL HYBRID (E.G. DIESEL-ELECTRIC)

Type of Goods Vehicles	Maximum Laden Weight (MLW) in metric tonne	Diesel and Diesel Hybrid Goods Vehicles					
		After 100% road tax rebate ¹		After 75% road tax rebate ²		After 25% road tax rebate ³	
		(S\$)	(PhP)	(S\$)	(PhP)	(S\$)	(PhP)
Light Goods Vehicles ⁴	MLW ≤ 3.5	0.00	0.00	54.00	2,034.38	160.00	6,027.79
Heavy Goods Vehicles ⁴	3.5 <MLW ≤ 7	0.00	0.00	82.00	3,089.24	246.00	9,267.73
	7 <MLW ≤ 11	0.00	0.00	91.00	3,428.31	272.00	10,247.25
	11 <MLW ≤ 16	0.00	0.00	123.00	4,633.87	367.00	13,826.25
Very Heavy Goods Vehicles (excluding Prime Movers)	16 <MLW ≤ 20 (2 axles)	0.00	0.00	213.00	8,024.50	638.00	24,035.82
	16 <MLW ≤ 20 (3 axles)	0.00	0.00	139.00	5,236.64	415.00	15,634.59
	20 <MLW ≤ 26	0.00	0.00	192.00	7,233.35	574.00	21,624.70
	26 <MLW ≤ 32	0.00	0.00	192.00	7,233.35	574.00	21,624.70
	32 <MLW ≤ 40 (4 axles)	0.00	0.00	298.00	11,226.76	893.00	33,642.61
	32 <MLW ≤ 40 (≥5 axles)	0.00	0.00	213.00	8,024.50	638.00	24,035.82
	40 <MLW ≤ 55	0.00	0.00	319.00	12,017.91	957.00	36,053.73
	MLW > 55	0.00	0.00	372.00	14,014.62	1,116.00	42,043.85
Very Heavy Goods Vehicles (Prime Movers)	MLW ≤ 20	0.00	0.00	139.00	5,236.64	415.00	15,634.59
	20 <MLW ≤ 26	0.00	0.00	192.00	7,233.35	574.00	21,624.70
	26 <MLW ≤ 32	0.00	0.00	192.00	7,233.35	574.00	21,624.70
	32 <MLW ≤ 40	0.00	0.00	213.00	8,024.50	638.00	24,035.82
	40 <MLW ≤ 55	0.00	0.00	319.00	12,017.91	957.00	36,053.73

Type of Goods Vehicles	Maximum Laden Weight (MLW) in metric tonne	Diesel and Diesel Hybrid Goods Vehicles					
		After 100% road tax rebate ¹		After 75% road tax rebate ²		After 25% road tax rebate ³	
		(S\$)	(PhP)	(S\$)	(PhP)	(S\$)	(PhP)
	MLW > 55	0.00	0.00	372.00	14,014.62	1,116.00	42,043.85

¹ From 1 August 2017 to 31 July 2018

² From 1 August 2018 to 31 July 2019

³ From 1 August 2019 to 31 July 2020

⁴ Excluding Goods-cum-Passenger Vehicles

GOODS-CUM-PASSENGERS VEHICLES (GPV)

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	Diesel		Green and Petrol	
		(S\$)	(PhP)	(S\$)	(PhP)
GPV	MLW ≤ 3.5	372.00	14,014.62	298.00	11,226.76
	MLW > 3.5	487.00	18,347.09	390.00	14,692.74

Owners of diesel Goods-cum-Passenger vehicles will be granted road tax rebates for a three-year period from 1 August 2017 to 31 July 2020, as follows:

FOR DIESEL AND DIESEL-HYBRID (E.G. DIESEL ELECTRIC) GOODS-CUM-PASSENGERS VEHICLES

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	Diesel and Diesel Hybrid					
		After 100% road tax rebate ¹		After 75% road tax rebate ²		After 25% road tax rebate ³	
		(S\$)	(PhP)	(S\$)	(PhP)	(S\$)	(PhP)
Goods-cum-Passenger Vehicles	MLW ≤ 3.5	0.00	0.00	93.00	3,503.65	279.00	10,510.96
	MLW > 3.5	0.00	0.00	122.00	4,596.19	366.00	13,788.57

¹ From 1 August 2017 to 31 July 2018

² From 1 August 2018 to 31 July 2019

³ From 1 August 2019 to 31 July 2020

TAXI

Taxes	From 20 February 2017	
	(S\$)	(PhP)
Road Tax	510.00	19,213.59
Special Tax	2,125.00	80,056.61
Total	2,635.00	99,270.20

Taxis that use diesel are subjected to Special Tax in addition to Road Tax.

ANNEX G. THAILAND

THAILAND LAND TRANSPORT ACT OF 1979, AS AMENDED⁴⁶

(1) The vehicles for use in fixed route transport (FRT), non-fixed route transport (Non FRT), transport by small vehicles (TSV) and private transport (PT), and shall be subject to annual tax payment, as follows:

Rate of Annual Vehicle Tax under Section 85⁴⁷ (In PhP⁴⁸)

Vehicle Weight in Kilograms (kg.)	FRT		Non FRT		TSV		PT	
	(THB)	(PhP)	(THB)	(PhP)	(THB)	(PhP)	(THB)	(PhP)
≤ 500	300.00	464.43	450.00	696.65	300.00	464.43	150.00	232.22
501-750	400.00	619.24	600.00	928.86	400.00	619.24	300.00	464.43
751-1,000	500.00	774.05	750.00	1,161.08	500.00	774.05	450.00	696.65
1,001-1,250	600.00	928.86	900.00	1,393.29	600.00	928.86	800.00	1,238.48
1,251-1,500	700.00	1,083.87	1,050.00	1,625.51	700.00	1,083.67	1,000.00	1,548.10
1,501-1,750	900.00	1,393.29	1,350.00	2,089.94	900.00	1,393.29	1,300.00	2,012.53
1,751-2,000	1,100.00	1,702.91	1,650.00	2,554.37	1,100.00	1,702.91	1,600.00	2,476.96
2,001-2,500	1,300.00	2,012.53	1,950.00	3,018.80	1,300.00	2,012.53	1,900.00	2,941.39
2,501-3,000	1,500.00	2,322.15	2,250.00	3,483.23	1,500.00	2,322.15	2,200.00	3,405.82
3,001-3,500	1,700.00	2,631.77	2,550.00	3,947.66			2,400.00	3,715.44
3,501-4,000	1,900.00	2,941.39	2,850.00	4,412.09			2,600.00	4,025.06
4,001-4,500	2,100.00	3,251.01	3,150.00	4,876.52			2,800.00	4,334.68
4,501-5,000	2,300.00	3,560.63	3,450.00	5,340.95			3,000.00	4,644.30
5,001-6,000	2,500.00	3,870.25	3,750.00	5,805.38			3,200.00	4,953.92
6,001-7,000	2,700.00	4,179.87	4,050.00	6,269.81			3,400.00	5,263.54

⁴⁶ Translated by Mr. Panitarn Vacharaprechaskul under contract for the Office of the Council of State of Thailand's Law for ASEAN project.

⁴⁷ Table of Rate of Annual Vehicle Tax under Section 85 is amended by the Land Transport Act (No. 11), B.E. 2550 (2007).

⁴⁸ Exchange Rate: THB1.00 = PhP1.5481 (as of November 08, 2017)

Vehicle Weight in Kilograms (kg.)	FRT		Non FRT		TSV		PT	
	(THB)	(PhP)	(THB)	(PhP)	(THB)	(PhP)	(THB)	(PhP)
>7,500	2,900.00	4,489.49	4,350.00	6,734.24			3,600.00	5,573.16

Notes:

FRT –the transport for reward on the route fixed by the Committee

Non FRT - transport for reward on unlimited routes

TSV - transport of passengers or goods or both for reward on the route fixed by the Committee by a vehicle having the total weight of the vehicle and the load of not exceeding four thousand kilograms

PT - transport for one's own trade or business by a vehicle of more than 1,600 kilograms in weight

(2) The vehicle under item (1) using electrical energy or renewable energy, ecological conservation energy, or economical energy prescribed in the Ministerial Regulation shall pay annual tax at half the rate prescribed under item (1).

(3) The vehicle under item (1) fuelled by natural gas, which is a hydrocarbon compound mainly composing of methane, shall pay annual tax at the following rate:

(a) The vehicle having fuel system using solely natural gas, shall pay annual tax at half the rate prescribed under item (1);

(b) The vehicle having combination fuel system of such natural gas and petroleum shall pay annual tax at three quarters of the rate prescribed under item (1).

The above annual vehicle tax does not include the transport by:

(a) Taxi carrying not more than seven (7) passengers, an inter-provincial taxi carrying not more than seven (7) passengers, a service vehicle carrying not more than seven passengers, and a private vehicle under the law on vehicle carrying not more than seven passengers;

(b) Private vehicle carrying more than seven but not exceeding twelve passengers, and a private vehicle under the law on vehicle having the weight of vehicle not exceeding one thousand and six hundred kilograms which is not used for transport for reward; and

(c) Motor tricycle, motorcycle, and a tractor under the law on vehicle.

THAILAND VEHICLE ACT, AS AMENDED⁴⁹

Rate of Annual Tax

(1) Annual tax for a private car⁵⁰ of not exceeding seven passengers shall be collected in accordance with total capacity of cylinders of the engine of each car at the following rates:

⁴⁹Translated by Mr. Panitarn Vacharaprechaskul under contract for the Office of the Council of State of Thailand's Law for ASEAN project.

⁵⁰Amended by the Vehicle Act (No. 2), B.E. 2524 (1981).

Capacity of Cylinders	Rate (per cc)	
	(THB)	(PhP)
For the first 600 cc	0.50	0.74
For the part of exceeding 600 but not exceeding 1,800 cubic centimeter	1.50	3.82
For the rest of the part of exceeding 1,800 cubic centimeter	4.00	14.19

The annual tax for the vehicle under (1) which is owned by a juristic person for use other than hire purchase by a natural person in the operation concerning hire purchase of such juristic person shall be doubled.

(2) Annual tax for a private car of exceeding seven passengers shall be collected in accordance with the weight at the following rates:

Weight (kg)	Rate	
	(THB)	(PHP)
≤ 500	150.00	232.22
501-750	300.00	464.43
751-1,000	450.00	696.65
1,001-1,250	800.00	1,238.48
1,251-1,500	1,000.00	1,548.10
1,501-1,750	1,300.00	2,012.53
1,751-2,000	1,600.00	2,476.96
2,001-2,500	1,900.00	2,941.39
2,501-3,000	2,200.00	3,405.82
3,001-3,500	2,400.00	3,715.44
3,501-4,000	2,600.00	4,025.06
4,001-4,500	2,800.00	4,334.68
4,501-5,000	3,000.00	4,644.30
5,001-6,000	3,200.00	4,953.92
6,001-7,000	3,400.00	5,263.54
>7,001	3,600.00	5,573.16

Weight	Rate	
	(THB)	(PhP)
(3) Annual tax for a motorcycle ⁵¹ and sidecars shall be collected at the following rates:		
(a) Private motorcycle	100.00	154.81
(b) Public motorcycle	100.00	154.81
(4) Sidecar of private motorcycle	50.00	77.41
(5) Sidecar other than (4)	100.00	154.81
(6) Roller	200.00	309.62
(7) Tractor for use in agriculture	50.00	77.41

Annual tax for an inter-provincial taxi and service vehicle shall be collected in accordance with the weight at the following rates:

Weight (kg)	Rate	
	(THB)	(PhP)
≤ 500	450.00	696.65
501-750	750.00	1,161.08
751-1,000	1,050.00	1,625.51
1,001-1,250	1,350.00	2,089.94
1,251-1,500	1,650.00	2,554.37
1,501-1,750	2,100.00	3,251.01
1,751-2,000	2,550.00	3,947.66
2,001-2,500	3,000.00	4,644.30
2,501-3,000	3,450.00	5,340.95
3,001-3,500	3,900.00	6,037.59
3,501-4,000	4,350.00	6,734.24
4,001-4,500	4,800.00	7,430.88
4,501-5,000	5,250.00	8,127.53
5,001-6,000	5,700.00	8,824.17
6,001-7,000	6,150.00	9,520.82
>7,001	6,600.00	10,217.46

⁵¹Amended by the Vehicle Act (No. 13), B.E. 2547 (2004).

Annual tax for a taxi shall be collected in accordance with the weight at the following rates:

Weight (kg)	Rate	
	(THB)	(PhP)
≤ 500	185.00	286.40
501-750	310.00	479.91
751-1,000	450.00	696.65
1,001-1,250	560.00	866.94
1,251- 1,500	685.00	1,060.45
1,501-1,750	875.00	1,354.59
1,751-2,000	1,060.00	1,640.99
2,001-2,500	1,250.00	1,935.13
2,501-3,000	1,435.00	2,221.52
3,001-3,500	1,625.00	2,515.66
3,501-4,000	1,810.00	2,802.06
4,001-4,500	2,000.00	3,096.20
4,501-5,000	2,185.00	3,382.60
5,001-6,000	2,375.00	3,676.74
6,001-7,000	2,560.00	3,963.14
>7,001	2,750.00	4,257.28

Annual tax for a private pick-up truck, vehicle used for pulling other than private transport operation under the law on land transport or tractor in use other than agriculture shall be collected in accordance with the weight at the following rates:

Weight (kg)	Rate	
	(THB)	(PhP)
≤ 500	300.00	464.43
501-750	450.00	696.65
751-1,000	600.00	928.86
1,001-1,250	750.00	1,161.08
1,251-1,500	900.00	1,393.29
1,501-1,750	1,050.00	1,625.51
1,751-2,000	1,350.00	2,089.94
2,001-2,500	1,650.00	2,554.37
2,501-3,000	1,950.00	3,018.80
3,001-3,500	2,250.00	3,483.23
3,501-4,000	2,550.00	3,947.66
4,001-4,500	2,850.00	4,412.09
4,501-5,000	3,150.00	4,876.52
5,001-6,000	3,450.00	5,340.95
6,001-7,000	3,750.00	5,805.38
>7,001	4,050.00	6,269.81

Annual tax for a vehicle using electrical energy or vehicle driven by energy other than engine prescribed in the Ministerial Regulation⁵² shall be collected at the following rates:

(a) Annual tax for a private car of not exceeding seven passengers shall be collected in accordance with the weight at the rates under item (2);

(b) Annual tax for a vehicle other than (a) shall be collected at half the rate under items (2), (3), (6), (7), (8), (9), or (10) as the case may be.

Annual tax for a vehicle driven by renewable energy, ecological conservation energy, or economical energy prescribed in the Ministerial Regulation⁵³ shall be collected at half the rate prescribed.

The vehicle driven by engine fuelled by natural gas, which is a hydrocarbon compound mainly, composing of methane,⁵⁴ shall pay annual tax at the following rate:

(a) The vehicle having fuel system using solely natural gas shall pay annual tax at half the rate prescribed;

(b) The vehicle having combination fuel system of such natural gas and petroleum shall pay annual tax at three quarters of the rate prescribed.

In calculating the weight, the weight of vehicle and accessories normally attached thereto shall be included, but shall not include the weight of fuel, lubricant, water and tools for use in the vehicle. Fraction of a kilogram shall be discarded.

⁵² Amended by the Vehicle Act (No. 14), B.E. 2550 (2007).

⁵³ Rate of annual tax is added by the Vehicle Act (No. 14), B.E. 2550 (2007).

⁵⁴ Rate of annual tax is added by the Vehicle Act (No. 14), B.E. 2550 (2007).

ANNEX H.VIETNAM

TABLE OF ROAD USER CHARGES

(Issued together with Circular No. 133/2014/TT-BTC dated September 11 of the Ministry of Finance)

1. Charges for cars

Types of vehicle subject to charges	Charge in Months ⁵⁵							
	Currency	1	3	6	12	18	24	30
Passenger vehicles with under 10 seats registered by individuals	(VND)	130.00	390.00	780.00	1,560.00	2,280.00	3,000.00	3,660.00
	(PhP)	295.10	885.30	1,770.60	3,541.20	5,175.60	6,810.00	8,308.20
Passenger vehicles with under 10 seats (except for cars registered by individuals); trucks, special use cars with a gross vehicle weight rating of less than 4,000 kg; buses used for public passenger transportation; 4-wheel motor vehicles for freight transport	(VND)	180.00	540.00	1,080.00	2,160.00	3,150.00	4,150.00	5,070.00
	(PhP)	408.60	1,225.80	2,451.60	4,903.20	7,150.50	9,420.50	11,508.90
Passenger vehicles with 10 seats to under 25 seats; trucks, special use vehicles with a gross vehicle weight rating of from 4,000 kg to under 8,500 kg	(VND)	270.00	810.00	1,620.00	3,240.00	4,730.00	6,220.00	7,600.00
	(PhP)	612.90	1,838.70	3,677.40	7,354.80	10,737.10	14,119.40	17,252.00
Passenger vehicles with 25 seats to under 40 seats; trucks, special use vehicles with a gross vehicle weight rating of from 8,500 kg to under 13,000 kg	(VND)	390.00	1,170.00	2,340.00	4,680.00	6,830.00	8,990.00	10,970.00
	(PhP)	885.30	2,655.90	5,311.80	10,623.60	15,504.10	20,407.30	24,901.90
Passenger vehicles with at least 40 seats; trucks, special use vehicles with a gross weight of from 13,000 kg to under 19,000 kg; tractors with gross combined weight rating under 19,000 kg	(VND)	590.00	1,770.00	3,540.00	7,080.00	10,340.00	13,590.00	16,600.00
	(PhP)	1,339.30	4,017.90	8,035.80	16,071.60	23,471.80	30,849.30	37,682.00

⁵⁵ Exchange Rate: VND 1.00 = PhP0.0022700 (as of November 08, 2017).

Types of vehicle subject to charges	Charge in Months ⁵⁵							
	Currency	1	3	6	12	18	24	30
Trucks, special use vehicles with a gross vehicle weight rating of from 19,000 kg to under 27,000 kg; tractors with gross combined weight rating from 19,000 kg to 27,000 kg	(VND)	720.00	2,160.00	4,320.00	8,640.00	12,610.00	16,590.00	20,260.00
	(PhP)	1,634.40	4,903.20	9,806.40	19,612.80	28,624.70	37,659.30	45,990.20
Trucks, special use vehicles with a gross vehicle weight rating at least 27,000 kg; tractors with gross combined weight rating from 27,000 kg to 40,000 kg	(VND)	1,040.00	3,120.00	6,240.00	12,480.00	18,220.00	23,960.00	29,270.00
	(PhP)	2,360.80	7,082.40	14,164.80	28,329.60	41,359.40	54,389.20	66,442.90
Tractor with gross combined weight rating of at least 40,000 kg	(VND)	1,430.00	4,290.00	8,580.00	17,160.00	25,050.00	32,950.00	40,240.00
	(PhP)	3,246.10	9,738.30	19,476.60	38,953.20	56,863.50	74,796.50	91,344.80

Notes:

*VND in thousands

- The monthly charge of the second year (from the 13th month to 24th month from the day on which vehicles are registered and the charges on such vehicles are paid) equals 92% of the monthly charge in the above Table

- The monthly charge of the third year (from the 25th month to 30th month from the day on which vehicles are registered and the charges on such vehicles are paid) equals 85% of the monthly charge in the above Table.

- The charge period according to Table from the date of registration, not including period of previous inspection period. If the vehicle owner has not paid charges for the previous period, he shall pay additional charge of previous period, the charge payable = the monthly charge x number of months payable

- Total weight is the weight that is permitted on public roads stated in the Certification of vehicle inspection.

2. Charges for cars of national defense forces

No.	Types of vehicle	Charges (ticket/year)	
		(VND)*	(PhP)
1	Military cars	1,000.00	2,270.00
2	Military trucks	1,500.00	3,405.00

*in thousands

3. Charges for cars of police officers

No.	Types of vehicle	Charges (ticket/year)	
		(VND)*	(PhP)
1	Vehicle with under 7 seats	1,000.00	2,270.00
2	Vehicle with at least 7 seats	1,500.00	3,405.00
3	Special use vehicles, including: scene examination vehicles, communication vehicles, specialized mobile contact vehicles	1,500.00	3,405.00
4	Trucks	1,500.00	3,405.00

*in thousands

4. Charges for motorcycles (excluding electric motorcycles)

No.	Types of vehicle	Charges (/year)	
		(VND)*	(PhP)
1	≤ 100cc motorcycles	Up to 100.00	Up to 227.00
2	>100cc motorcycles	Up to 150.00	Up to 340.50

*in thousands

According to the charges applied to above motorcycles, the People's Councils of provinces shall determine the specific charges appropriate to the condition of administrative divisions.

ANNEX I. COMPARATIVE ROAD TAX IN ASEAN COUNTRIES

COUNTRY	TYPE OF IMPOSITION	TYPE OF TAX	TAX BASE	TAX RATE (range)		FREQUENCY OF PAYMENT
				Foreign Currency	Peso Equivalent	
Philippines Motor Vehicle User's Charge (MVUC)	National	Specific	Per type of motor vehicle, type of use and gross vehicle weight (GVW)		PhP240.00 to PhP2,300 + PhP0.46 per GVW in excess of 2,700 kg per year	For first time registration, three years validity and every year thereafter
Brunei Darussalam Vehicle Licence ⁵⁶	National	Specific	Engine capacity	B\$ 2.25 to B\$10.00 per 100 cc	PhP84.46.10 to PhP375.36 per 100 cc ⁵⁷	Every 6 months or per year depending on the age of the vehicle
Indonesia PajakKendaraan Bermotor (PKB) ⁵⁸	Regional	Ad Valorem	Assessed value ⁵⁹ ; Weight ⁶⁰ Number of vehicles owned by an individual	0.20% to 10% per year Tax rate progresses as the number of vehicles owned by an individual increases: 2% for the first MV and each new vehicle (up to the 17 th MV) is charged an additional 0.5%. For the 17 th and succeeding vehicles, a flat tax rate of 10% of the MV's value is applied 0.5% for vehicles used by the military, police, the central and local government, public transport, ambulances, fire brigade, hearses, and vehicles owned by social and religious institutions.		Annual

⁵⁶Brunei Darussalam Ministry of Communication, Land Transport Department <http://www.mincom.gov.bn/ltd/Site%20Pages/Land%20Transport%20Department/Services/Vehicle%20Licence.aspx>, Accessed on January 24, 2017.

⁵⁷BND1.00 = PhP37.5359 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 8, 2017.

⁵⁸PajakKendaraanBermotor (PKB) is administered in Jakarta, Indonesia per Regional Regulation No. 2 of 2015 amending Regional Regulation No. 8 of 2010 on Motor Vehicle Tax.

⁵⁹ It is determined based on the General Market Price of a motor vehicle.

⁶⁰ The determination of the weight of the vehicle factored in the axle pressure of motor vehicles; road damage and/or contamination of the environment in the use of motor vehicle; and type, usage, year of manufacture, the characteristics of the engine, and the size of the cylinder of the motor vehicle.

COUNTRY	TYPE OF IMPOSITION	TYPE OF TAX	TAX BASE	TAX RATE (range)		FREQUENCY OF PAYMENT
				Foreign Currency	Peso Equivalent	
Laos Road Tax	National	Specific	Per engine capacity. For trucks and passenger vehicles, per weight in ton is an option	LAK15,000 to LAK500,000 per annum	PhP93.00 to PhP3,100 per annum ⁶¹	Per annum
Malaysia Road Tax	Regional	Specific	Per engine capacity, per region, per type of owner	MYR 20 to MYR 6,010 + MYR 13.50 for every cc in excess of 3,000	PhP 242.57 to PhP72,892.89 + PhP163.74 for every cc in excess of 3,000 ⁶²	Per annum
Singapore Road Tax ⁶³	National	Specific	Cars, motorcycles and scooters- per engine capacity or motor power rating and fuel used; Bus – by seating capacity, maximum laden weight, and type of fuel used; Goods vehicle - maximum laden weight and type of goods vehicle; Taxi - fixed	S\$40 x 0.782 to S\$ 1,488 per semi-annum or S\$80 x 0.782 to S\$ 2,976 per annum	PhP1,506.95 x 0.782 to PhP56,058.47 ⁶⁴ per semi-annum or PhP3,013.90 x 0.782 to PhP112,116.94 per annum	Semi-annual or annual
Thailand Vehicle Tax ⁶⁵	National	Specific	Per type of motor vehicle, type of transport/route, weight, passenger capacity, engine capacity, fuel used	150 Baht-6,600 Baht per annum	PhP 232.22 to PhP10,217.46 per annum ⁶⁶	Annual
Vietnam Road User	National / Local ⁶⁸	Specific	Per type of motor vehicle, type of	VND 100,000 to VND	PhP227.00 to PhP38,953.20	Validity of road taxes paid ranges from one month to 30

⁶¹LAK1.00 = PhP0.006200 from<www.moneyconverter.com> accessed on November 8, 2017.

⁶² MYR1.00 = PhP12.1286 from <<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 8, 2017.

⁶³<https://www.lta.gov.sg/content/ltaweb/en/roads-and-motoring/owning-a-vehicle/costs-of-owning-a-vehicle.html>, Accessed on January 13, 2017.

⁶⁴ SGD1.00 = PhP37.6737 from<<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

⁶⁵Thailand Land Transport Act of 1979, as Amended and Thailand Vehicle Act, as Amended. Translated by Mr. PanitarnVacharaprechaskul under contract for the Office of the Council of State of Thailand's Law for ASEAN project.

⁶⁶THB1.00 = PhP1.5481 from<<http://www.bsp.gov.ph/statistics/sdds/ExchRate.htm>> accessed on November 08, 2017.

COUNTRY	TYPE OF IMPOSITION	TYPE OF TAX	TAX BASE	TAX RATE (range)		FREQUENCY OF PAYMENT
				Foreign Currency	Peso Equivalent	
Charge ⁶⁷			use, seating capacity (passenger) and weight.	17,160,000 VND per year	per year ⁶⁹	months.

⁶⁸Based on the rates stipulated by the Finance Ministry, the road tax for motorcycles is allowed to be determined by the local People's Councils in provinces and cities in accordance with their social and economic characteristics.

⁶⁷Circular No. 133/2014/TT-BTC dated September 11 issued by the Ministry of Finance.

⁶⁹VND1.00 = PhP0.0022700 from <http://themoneyconverter.com/VND/PhP.aspx>, accessed on November 08, 2017.