



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MISTG Memo No. 04-2022

## MEMORANDUM

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

**FROM :**   
ALLAN C. GERONIMO  
Deputy Commissioner, MISTG

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

**DATE :** 07 March 2022



BOC-07-01652

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

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

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

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

For strict compliance.



**ANNEX**

		5 Item		6 Tot pack		2022	
8 Importer/Consignee; Address TIN:				9 CRF Number			
14 Broker/Alt.-in-Fact; Address TIN:				15 Country of Export		15 C.E. Code	17 C.D. Code
18 Vessel/Aircraft:				19 Cl.	20 Terms of Delivery		13 T. Ref.
21 Local Carrier (If Any)				22 F. Cur. Total Customs Value		23 Exch Rate	24 Thru Bank Trans
25		26 Province of Origin		28 Financial and Banking Data		Bank Code	
30 Location of goods				Terms of Payment		Bank Name	
31 Packages and Desc. of Goods				32 Item No.		33 H.S. Code; Tar. Spec.	
Marks and Numbers - Containers No(s)				34 C.O. Code		35 Item Gross Wt. (kg)	36 Pref.
MSP				37 PROCEDURE		38 Item Net Wt. (kg)	39 Qubits
44 Add Infos Doc/Produ Certif. & Aut.				40 AWB/HBL		41 Suppl. Units	
Type Tax Base Rate Amount				48 Prepaid Account Number		49 Identification of Warehouse	

**MSP Box of Single Administrative Document (SAD) of E2M**