

# [ PRESIDENTIAL DECREE NO. 1958, October 10, 1984 ]

## NUMBERED 1934 AND 1950 AND IMPOSING A PRIVATE MOTOR VEHICLE TAX AND FOR OTHER PURPOSES

**WHEREAS**, the current economic crisis amounts to a grave emergency which affects the stability of the nation and require immediate action;

**WHEREAS**, the issuance of this decree is an essential and necessary component of the national economic recovery program formulated to meet and overcome the emergency.

**NOW, THEREFORE, I, FERDINAND E. MARCOS**, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree:

**SECTION 1.** In lieu of the registration fee and energy tax imposed under existing laws, all motor vehicles classified as "private" shall, upon every annual registration, pay a "private motor vehicle tax" in accordance with the following schedule:

Vehicle	Type	Current	1-year	2-year	3-year	4-year	5-year	6-year
	Passenger Cars							
Private Light	(0-1600cc)	P1,000	P1,000	P1,000	P1,000	P1,000	P1,000	P800.00
Medium	(1601cc-2800cc )	P2,000	P2,000	P2,000	P2,000	P1,600	P1,600	P1,200
Heavy	(2800cc and above )	P4,000	P4,000	P4,000	P4,000	P4,000	P4,000	P2,800
Private Utility Vehicles	(2700 kg GVW and below)	- P1000 (regardless of age of vehicle)						

Provided that with respect to tax-exempt vehicles, they shall pay registration fees.

SEC. 2. The tax imposed herein shall not apply to all Public utility vehicles.

SEC. 3. Presidential Decree Nos. 1984 and 1950 are hereby repealed and Republic Act No. 4136, as amended by Presidential Decree No. 843 and Batas Pambansa Big. ? 4 and all laws, decrees, rules and regulations or parts thereof, which are inconsistent with the provisions of this Decree are hereby modified accordingly.

SEC. 4. The Minister of Transportation and Communications shall issue the necessary rules and regulations to implement the provisions of this Decree, including the manner by which collections under Presidential Decree Nos. 1934 and 1950 shall be adjusted or refunded as the case may be as a result of this Decree.

SEC. 5. This Decree shall take effect immediately.

Done in the City of Manila, this 10th day of October, in the year of Our Lord, nineteen hundred and eighty-four.