

Tax Implications of Republic Act No. 11697¹ - An Act Providing for the Development of the Electric Vehicle Industry*

I. Salient Features

Republic Act (RA) No. 11697, otherwise known as the “Electric Vehicle Industry Development Act” (EVIDA), aims to provide the electric vehicles (EVs) industry with an enabling environment for competitive, equitable, and non-discriminatory private sector participation, with a preference for indigenous technologies, to attain the long-term goal of energy security, energy sufficiency, and stable energy prices.

Under the law, the Comprehensive Roadmap for Electric Vehicle Industry (CREVI) was established to serve as a national development plan for the EV industry with an annual work plan to accelerate the development, commercialization, and utilization of EVs in the country. The comprehensive roadmap includes four components: (a) EVs and charging stations, (b) manufacturing, (c) research and development, and (d) human resource development.

The CREVI shall be regulated and implemented by the cooperation of government agencies, namely the Department of Energy (DOE), Energy Regulatory Commission, Department of Transportation (DOTr), Department of Trade and Industry (DTI), local government units (LGUs), Department of Public Works and Highways, Department of Science and Technology, Department of Environment and Natural Resources, and National Economic and Development Authority.

To carry out the intention of the EVIDA, fiscal incentives for the manufacturing, importation, and utilization of EVs were provided. The manufacturing of EVs would undergo an evaluation process to determine their inclusion in the Strategic Investment Priority Plan (SIPP) and possible entitlement to the incentives and for the length of time as provided under Title XIII of the National Internal Revenue Code (NIRC) of 1997 as amended by RA 11534²,

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¹ Lapsed into law on 15 April 2022 without the signature of the President, in accordance with Article VI, Section 27 (1) of the Constitution.

² Entitled, “An Act Reforming the Corporate Income Tax and Incentives System, Amending for the Purpose Sections 20, 22, 25, 27, 28, 29, 34, 40, 57, 109, 116, 204, and 290 of the National Internal Revenue Code of 1997, as Amended, and Creating Therein New Title XIII, and for Other Purposes”, 26 March 2021.

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otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises (CREATE)” Act, and other applicable laws.

In addition, the DTI, through the Board of Investment (BOI), must recommend an EV incentive strategy to the Fiscal Incentives Review Board (FIRB) for approval as part of the manufacturing component of the CREVI. The incentive strategy aims to attract EV and EV parts manufacturing by narrowing the cost gap between EVs and traditional motor vehicles and setting local production targets to be achieved within eight years after the promulgation of the EV incentive strategy.

The importation of completely built units (CBUs) of EVs is entitled to an excise tax exemption under RA 10963³, otherwise known as the “Tax Reform for Acceleration and Inclusion (TRAIN)” Law. However, the tax exemption of imported electric jeepneys and electric tricycles may be suspended to protect local manufacturers. Meanwhile, imported CBUs of charging stations are exempt from payment of duties for eight years or until 2030.

The importation of capital equipment and components used in the manufacture or assembly of EVs and construction or installation of charging stations would also undergo an evaluation process to determine their inclusion in the SIPP and possible entitlement to the incentives and for the length of time.

On the utilization of EVs, users are entitled to a 30% discount for battery EVs (BEVs) and a 15% discount for hybrid EVs (HEVs) from the payment of the motor vehicle user’s charge under RA 8794⁴, otherwise known as the “Motor Vehicle User’s Charge Act”, as well as vehicle registration and inspection fees for eight years from 2022 to 2030.

Non-fiscal incentives were also provided, which shall remain in force until 2030 for EV users, manufacturers, and importers. The EV users are entitled to the following non-fiscal incentives:

- a. Priority registration and renewal of registration and issuance of a special type of vehicle plate;
- b. Exemption from the mandatory unified vehicular volume reduction program, number-coding scheme, or other similar schemes implemented by the Metropolitan Manila Development Authority, other similar agencies, and LGUs;
- c. Expeditious processing by the Land Transportation Franchising and Regulatory Board (LTFRB) of applications for the franchise to operate, including its renewal, for PUV operators that are exclusively utilizing EVs; and
- d. Availing of Technical Education and Skills Development Authority (TESDA) training programs on EV assembly, use, maintenance, and repair for its employees.

³ Entitled, “An Act Amending Sections 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, and 288; Creating New Sections 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, and 265-A; and Repealing Sections 35, 62, and 89; All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes”, 19 December 2017.

⁴ Entitled, “An Act Imposing a Motor Vehicle User’s Charge on Owners of All Types of Motor Vehicles and for Other Purposes”, 27 June 2000.

Moreover, the Bureau of Customs (BOC) may expedite the processing of the importation of parts and components for the manufacture and assembly of EVs. The government also allows expert foreign nationals to be employed by EV manufacturers under a form of the technology transfer agreement, subject to the guidelines that the Department of Labor and Employment (DOLE), the Professional Regulatory Commission, and the DTI shall issue.

II. Implications

The EVIDA defines EV as a vehicle with at least one electric drive for vehicle propulsion. The law also provides the definitions for BEV, HEV, light EV (LEV), and plug-in HEV (PHEV), viz.:

- a. BEV refers to an electrically propelled vehicle with only a traction battery as the power source for vehicle propulsion.
- b. HEV refers to a vehicle with both a rechargeable energy storage system and a fueled power source for propulsion;
- c. LEV refers to an EV such as electric scooters, electric bicycles, electric personal transport, and other similar vehicles weighing less than fifty kilograms; and
- d. PHEV refers to an HEV with a rechargeable energy storage system that can be charged from an external electric energy source.

To further elaborate on the classification of EVs by their components, Schröder and Iwasaki (2021) demarcated that there are different definitions of supply chains in the EV industry. Table 1 presents the various subtypes of EVs as differentiated from the components of a conventional vehicle or an internal combustion engine vehicle (ICEV).

Table 1

Components Used in ICEV and EV Subtypes

Components	ICEV	HEV	PHEV	BEV
Engine	✓	✓	✓	
Electric traction motor		✓	✓	✓
Inverter		✓	✓	✓
Traction battery		✓	✓	✓
Of which: battery cell		✓	✓	✓
Of which: battery management system		✓	✓	✓
Plug		✓	✓	✓

Note. Lifted from the Current Situation of Electric Vehicles in ASEAN, 2021. AutoDeal (n.d.) defines ICEVs as the engines typically found in today's cars that run on either gasoline or diesel. This term includes engines that run on compressed natural gas or LPG as they burn or combust the gas. There is no electric motor used in these types of powertrains or vehicles.

As mentioned earlier, the passage of the EVIDA provided the CREVI with a work plan on EVs, charging stations, manufacturing, research and development, and human resource

development. Under the CREVI, as provided by the DOE, there are two scenarios identified as target EV adoption by 2040: (a) business-as-usual and (b) clean energy. In a business-as-usual scenario, the target EV is 1.74 million from 2023 to 2040; compared to a clean energy scenario, the target EV is 6.31 million. In addition, the target number of EV charging stations (EVCS) is 41,700 for the business-as-usual scenario and 148,100 for the clean energy scenario. As observed, there is a significant increase in the EV fleet with the assumption of a 50% positive yield, but the business-as-usual scenario showed a more realistic EV estimated target, which does not exceed more than a million EVs during the three phases (see Table 2).

Table 2*Target EV Adoption and EVCS Deployment By 2040: CREVI*

Targets	Business as usual scenario: 10% EV fleet by 2040	Clean energy scenario: 50% EV fleet by 2040
Short-term (2023-2028)		
EV	311,700	2,454,200
Sedan, SUV, UV		
HEV	81,500	415,000
PHEV	13,600	69,000
BEV	13,600	69,000
Tricycle (BEV)	37,500	419,000
Motorcycle (BEV)	164,900	1,480,000
Bus (BEV)	600	2,200
EVCS	7,300	66,500
Medium-term (2029-2034)		
EV	580,600	1,851,500
Sedan, SUV, UV		
HEV	49,000	234,000
PHEV	24,600	80,000
BEV	123,000	327,000
Tricycle (BEV)	71,000	262,000
Motorcycle (BEV)	311,800	947,000
Bus (BEV)	1,200	1,500

Targets	Business as usual scenario: 10% EV fleet by 2040	Clean energy scenario: 50% EV fleet by 2040
EVCS	14,000	41,800
Long-term (2035-2040)		
EV	852,200	2,001,600
Sedan, SUV, UV		
HEV	36,600	107,000
PHEV	36,600	107,000
BEV	219,400	641,000
Tricycle (BEV)	103,400	223,000
Motorcycle (BEV)	454,400	922,000
Bus (BEV)	1,800	1,600
EVCS	20,400	39,800
Grand Total (2023-2040)		
EV	1,744,500	6,307,300
EVCS	41,700	148,100

Meanwhile, the BOI released the Electric Vehicle Industry Roadmap to promote and provide a clear, definitive objective to address industry supply chain gaps and implement market development strategies to strengthen the EV industry. The roadmap will be implemented in four phases within ten years (2014 to 2024). The first phase (2014 to 2015) is the launching of the EV program and identification of the technology required; the second phase (2016 to 2018) is the buildup of the local market and enhancement of the EV production capacity; the third phase (2019 to 2021) is the involvement of the local and export market expansion, together with horizontal and vertical integration with the local EV industry; and the fourth phase (2022 to 2024) is integration of the EV industry into the regional and global market, and the development of technological advancement and market size up.

According to the Chamber of Automotive Manufacturers of the Philippines, Inc., 2,536 EVs were sold during the 1st quarter of 2023, accounting for 2.61% of the 97,284 total automotive vehicle sales.⁵ Meanwhile, the Land Transportation Office (LTO) recorded 7,515 registered EVs in 2023, of which 1,359 are new registrations, of which 610 are motorcycles (MCs), 266 are sports utility vehicles (SUVs), and 259 are utility vehicles (UVs) (see Table 3).

⁵ Department of Trade and Industry – Board of Investment – Official Communication, June 2023.

Table 3*Electric-Motor Vehicles Registered, By Type, as of 31 December 2023*

Cars	SUVs	UVs	Truck	MC	Total
220	266	259	4	610	1,359

Note. Original Source: LTO See Annex A. Electric motor vehicles registered by region, and type as of 31 December 2023.

In terms of local EV manufacturers and their components, nine local EV manufacturers produce e-jeepney and e-trike (see Table 4), and seven are engaged in battery production and/or assembly for the EV industry (see Table 5).

Table 4*Local EV Manufacturers*

Company	Product
Philippine Utility Vehicle Corporation Inc.	e-jeepney and e-trike
Tojo Motors Corporation	e-jeepney and e-trike
Star 8 Green Technology Corporation	e-jeepney and e-trike
Le' Guider International	e-jeepney and e-trike
Global Electric Transport/Pangea Motors	e-jeepney
BEMAC Electric Transportation, Inc.	e-trike
Eclimo Electric Management, Inc.	e-trike
EV Wealth, Inc.	e-trike
Eleia Green Vehicles	e-trike

Note. Lifted from the Philippine Electric Vehicle Policy Analysis Report - Draft Report, 2019.

Table 5*Companies Engaged in Battery Production and/or Assembly*

Company name	Product /Services	Industry	Local production plant location
AcBel Polytech Philippines, Inc.	Manufacture of lithium-ion battery packs	Consumer Electronics	Laguna
Battery Philippines, Inc.	Manufacture of lead-acid batteries	Automotive, Power Industry	Bulacan
Hitachi Chemical Energy Technology Co. Ltd.	Manufacturer of valve regulated lead-acid (VRLA) batteries for export	Automotive	Cavite Economic Zone
Imarflex Battery Manufacturing Corporation	Manufacturing of lead-acid batteries	Automotive	Pasig
Lead Core Technology System, Inc.	Assembly and/or distribution of customized battery packs, utilizing VRLA, vented type lead acid (VTLA), nickel-cadmium, and lithium-ion batteries	Marine, Telecommunications, Power, IT, Cargo Movement	Valenzuela City, Quezon City, Subic, Pampanga
People's International Enterprises	Assembly and/or distribution of off-the-shelf and/or customized battery packs, utilizing VRLA, VTLA, nickel-cadmium, and lithium-ion batteries	Marine, Telecommunications, Power, IT, Cargo Movement	Valenzuela
Standard Manufacturing Company, Inc.	Manufacture of lead-acid batteries	Automotive	Valenzuela

Note. Lifted from the Philippine Electric Vehicle Policy Analysis Report - Draft Report, 2019

Moreover, 11 EV operators are registered with the Cooperative Development Authority (CDA) and/or DOTr – Office of Transportation Cooperatives (OTC), of which six are located in Region XII – General Santos City, with 74 electric modernized public utility vehicles (MPUV) Class 1 and 2 units (see Table 6).

Table 6*EV Operators in the Philippines, 2023*

No.	Name of transport cooperatives	Registered with		Region	Type of units	No. of units
		CDA	OTC			
1	Lagao Drivers Operators Transport Cooperative	✓	✓	Region XII – General Santos City	Electric MPUV Class 1&2	41
2	Metro Gensan Transport Cooperative	✓	✓	Region XII – General Santos City	Electric MPUV Class 1&2	26
3	Makilala Transport Cooperative	✓	✓	Region XII – Cotabato	Electric MPUV Class 1	3
4	Modelong Tricycle Drivers in Gensan Transport Cooperative	✓	✓	Region XII – General Santos City	Electric MPUV Class 1	5
5	Aponong Lagao JOD Transport Cooperative		✓	Region XII – General Santos City	Electric MPUV Class 2	2
6	Fatima Airport Transport Cooperative	✓		Region XII – General Santos City	n.d.a.	n.d.a.
7	Rajah Buayan Transport Cooperative	✓		Region XII – General Santos City	n.d.a.	n.d.a.
8	Electric Vehicle Operators Transport Service Cooperative	✓		Region III – Angeles City	n.d.a.	n.d.a.
9	Metro Naga Electric Vehicle Transport Service Cooperative	✓		Region V – Naga City	n.d.a.	n.d.a.
10	Libmanan Electric Transport Cooperative	✓		Region V – Libmanan	n.d.a.	n.d.a.
11	Lipeños Multicab Transport Service and Multipurpose Cooperative	✓		Region IV-A – Lipa City	n.d.a.	n.d.a.

*n.d.a – no data available

Note. Sources of basic data gathered from DOTr – OTC official communication, March 2023, and CDA official communication, March 2023.

Meanwhile, the implementing rules and regulations (IRR) of the EVIDA was approved on 02 September 2022 and became effective 15 days after its publication in the Official Gazette or a newspaper of general circulation and its filing with the University of the Philippines Law Center – Office of the National Administrative Register. The IRR gave the DOE, DOTr, and the DTI the authority to implement the EVIDA and regulate the EV industry. The EVIDA and

the adoption of the CREVI would serve as the backbone for developing the EV industry in the country.

The enactment of the EVIDA addresses the high acquisition costs, underdeveloped domestic EV industry, limited charging infrastructure, and lack of plans for social integration, which are the identified barriers of the EV industry (Ha and Manongdo, 2021).

Under the IRR of the EVIDA, any activities in relation to EVs will undergo an evaluation process to determine their inclusion in the SIPP and will be entitled to the incentives and for the length of time as provided under EO No. 226, otherwise known as the “Omnibus Investments Code of 1987”, as amended by the CREATE Act, and other applicable laws: (a) manufacture and assembly of EVs, EVCS, batteries, and parts and components; and (b) the establishment and operations of EVCS and other related support infrastructure such as R&D centers, training centers, testing centers, and waste treatment facilities.

Section 28 of the IRR of the EVIDA requires the DTI through the BOI to recommend an EV incentive strategy to the FIRB for approval and as part of the manufacturing component of the CREVI, which is similar to the Compressive Automotive Resurgence Strategy Program under EO No. 182, series of 2015. The incentives strategy shall:

- a. Narrow the cost gap between EVs and traditional motor vehicles and enable the shift of the local conventional motor vehicle industry to EVs: *Provided*, That the same shall include the utilization of government subsidies to entice users to shift to EVs consistent with the CREVI immediately;
- b. Provide time-bound, targeted, performance-based, and transparent fiscal and non-fiscal support to attract EV and EV parts manufacturing, particularly electronic parts and other strategic components, batteries, EVCS, and the establishment of testing facilities; and
- c. Set local production targets to be achieved within eight years from promulgating the EV incentives strategy, subject to extension as determined by the DTI.⁶

In terms of importation, Section 29 of the IRR of the EVIDA law provided incentives (i.e., excise tax exemption) for the importation of CBUs of EVs under the TRAIN Law. However, the said incentives for imported electric jeepneys and electric tricycles may be suspended by the Department of Finance to protect local manufacturers upon the recommendation of the DTI. It is noted that the importation of CBUs of EVCS is exempt from the payment of duties for eight years from the effectivity of the EVIDA.

Incidentally, from 2018 to 2022, the BOC recorded P1.94 billion for the total importation collection for EVs, parts, and components, of which P1.43 billion is value-added tax (VAT) collection, followed by import duty at P0.50 billion, and excise tax collection at P9.66 million (see Table 7).

⁶ The DTI through the BOI shall establish the application and selection process for enrollment and qualification of participants, imposing such terms and conditions as it may deem necessary to promote the objectives of the incentive strategy: *Provided*, that registered participants shall not be allowed to register the same activity or product under any other program granting incentives.

Table 7

*Importation of EVs, Parts, and Components by HS Code, 2018 to 2022
(Amounts in Million Pesos)*

HS Code	Description	Duty	VAT	Excise
85.37	Boards, panels, consoles, desks, cabinets, and other bases equipped with two or more apparatus of heading 85.35 or 85.36 for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
85.37.10	For voltage not exceeding 1,000 V	325.36	1,313.58	-
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
87.02.40	With only electric motor for propulsion	4.48	11.40	-
87.03	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.			
87.03.60	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to an external source of electric power.	16.69	17.77	7.74
87.03.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to an external source of electric power.	140.49	77.32	1.92
87.04	Motor vehicles for the transport of goods.			
87.04.60	Other, with only electric motor for propulsion	1.47	3.10	-
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
87.11.60	With electric motor for propulsion	14.40	8.90	-
	Total	502.89	1,432.07	9.66

Note. Source of basic data gathered from the BOC, 2023.

The VAT exemption for the importation of EV parts and their related components must qualify and undergo an evaluation procedure through the investment promotion agency or to

the FIRB to be entitled to fiscal and non-fiscal incentives under the NIRC of 1997, as amended by the CREATE Act. Thus, the P1.43 billion collection of the VAT in importing EV parts and its related components is not an automatic revenue foregone for the NG. In addition, purely EVs are exempt from excise tax under the NIRC of 1997, as amended.

The IRR of the EVIDA also provides for the importation of capital equipment and components used in the manufacture or assembly of EVs and the construction or installation of EVCS. But before the issuance of the IRR of the EVIDA law, the said importation of such items was already included in Tier II of the 2022 SIPP, which was published on the 27 May 2022 issue of the Daily Tribune, and effective 15 days after publication on 11 June 2022 by virtue of Memorandum Order No. 61 s. 2022.

Tier II of the 2022 SIPP included green ecosystems activities covering EV assembly (e.g., pure EV, PHEV, HEV, fuel cell EV), manufacture of EV parts, components, and systems, and establishment and operation of EV infrastructure. The eligible activities may avail the following fiscal incentives depending on the location and market orientation:

- a. Four to seven years of income tax holiday (ITH);
- b. Five years of enhanced deductions (ED) for domestic market activities or 10 years of ED or special corporate income tax (SCIT) for export-oriented enterprises of all national and local taxes;
- c. Duty exemption on importation of capital equipment, raw materials, spare parts, or accessories; and
- d. VAT exemption on the importation and VAT zero-rating on local purchases.

Table 8 shows the eligible incentives under Tier I and Tier II of the SIPP under the NIRC of 1997, as amended by the CREATE Act.

Table 8*Fiscal Incentives of the Tier I and Tier II of the SIPP*

Location	Tier I		Tier II	
	Domestic market activities	Export market activities	Domestic market activities	Export market activities
NCR	9	14	10	15
	(4 years of ITH and 5 years of ED)	(4 years of ITH and 5 years of ED)	(5 years of ITH and 5 years of ED)	(5 years of ITH and 10 years of ED/SCIT)
Metropolitan areas and areas outside of and contiguous or adjacent to NCR	10	15	11	16
	(5 years of ITH and 5 years of ED)	(5 years of ITH and 10 years of ED/SCIT)	(6 years of ITH and 5 years of ED)	(6 years of ITH and 10 years of ED/SCIT)
All other areas	11	16	12	17
	(6 years of ITH and 5 years of ED)	(6 years of ITH and 10 years of ED/SCIT)	(7 years of ITH and 5 years of ED)	(7 years of ITH and 10 years of ED/SCIT)

Note. For export enterprises, the export of at least 70% of their total production or output.

The EVIDA provides the following non-fiscal incentives for the EV industry: (a) expedited processing by the LTO, LTFRB, and BOC; (b) exemption of EV units from vehicular volume reduction schemes; (c) discounted fees for the motor vehicle user's charge; and (d) designation of dedicated parking slots, with charging stations for EV's in private and public building and establishments.

Lastly, the NG is continuously supporting the development of the EV industry, which the President issued EO 12 on 13 January 2023, which temporarily reduces or eliminates the Most-Favored Nations (MFN) tariffs rates on the importation of certain EVs (see Annex B). Reducing the tariff rates would also reduce the acquisition cost of EVs and encourage consumers to adopt EVs, which will eventually realize the targets in the CREVI.

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Annex A*Electric-Motor Vehicles Registered, By Region and Type,
as of 31 December 2023*

Region	Cars	SUV	UV	Truck	MC	Total
I		1				1
II					19	19
III	18	26	5		3	52
IV-A	10	35	19		277	341
IV-B	1				5	6
V		1			12	13
VI		2			140	142
VII	6	29	14			49
VIII			10		2	12
IX						0
X	2				1	3
XI	5					5
XII			50			50
NCR	178	166	161	4	151	660
CAR		6				6
Total	220	266	259	4	610	1,359

Source: Official Communication, 2024

Note. CARAGA has no recorded registered electric motor vehicle for 2023.

Annex B*Modified Rates of Import Duty on Electric Vehicles, Parts, and Components*

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
85.37		Boards, panels, consoles, desks, cabinets, and other bases equipped with two or more apparatus of heading 85.35 or 85.36 for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.10	- For a voltage not exceeding 1,000V:		
		-- Other:		
	8537.10.91	--- X X X		
	8537.10.92	--- X X X		
	8537.10.99	--- Other	1	5
	8537.20	- X X X		
	to			
	8537.20.90			
87.02		Motor vehicles for the transport of 10 or more persons, including the driver.		
	8702.10	- X X X		
	to			
	8702.30.99			
	8702.40	- With only an electric motor for propulsion		
		-- X X X		
	8702.40.10	--- X X X		
	to			

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8702.40.49			
		-- Other:		
	8702.40.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses, or vans)	0	20
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.40.61	---- Of a g.v.w. exceeding 24t	0	20
	8702.40.69	---- Other	0	20
		--- Other motor coaches, buses or minibuses:		
	8702.40.71	---- Of a g.v.w. exceeding 24t	0	20
	8702.40.79	---- X X X		
		--- Other:		
	8702.40.91	---- Of a g.v.w. exceeding 24t	0	20
	8702.40.99	---- Other	0	20
	8702.90	- X X X		
	to			
	8702.90.90.900			
87.03		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		
	8703.10	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles:		
	8703.10.10	-- Golf cars (including gold buggies) and similar vehicles:		

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8703.10.10.100	--- Electric vehicles	0	30
	8703.10.10.900	--- Other	30	30
	8703.10.90	-- Other:		
	8703.10.90.100	--- Electric vehicles	0	30
	8703.10.90.900	--- Other	30	30
		- X X X		
	8703.21	-- X X X		
	to			
	8703.70.97			
	8703.80	- Other vehicles, with only electric motor for propulsion:		
		-- X X X		
	8703.80.11	--- X X X		
	to			
	8703.80.19	-- Other		
	8703.80.91	--- Go-karts	0	30
	8703.80.92	--- All-Terrain Vehicles (ATV)	0	30
	8703.80.93	--- Ambulances	0	30
	8703.80.94	--- Hearses	0	30
	8703.80.95	--- Prison vans	0	30
	8703.80.96	--- Motor-homes	0	30
	8703.90.97	--- Sedan	0	30

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8703.90.98	- - - Other motor cars (including station wagons and sports cars, but not including vans)	0	30
	8703.80.99	- - - Other:		
	8703.80.99.100	- - - - X X X		
	8703.80.99.900	- - - - X X X		
	8703.90	- X X X		
	to			
	8703.90.99.900			
87.04		Motor vehicles for the transport of goods		
	8704.10	- Dumpers designed for off-highway use:		
		- - X X X		
	8704.10.13	- - - X X X		
	to			
	8704.10.18			
		- - Other:		
	8704.10.31	- - - g.v.w. not exceeding 5 t		
	8704.10.31.100	- - - - Electric vehicles	0	3
	8704.10.31.900	- - - - Other	3	3
	8704.10.32	- - - g.v.w. exceeding 5 t but not exceeding 10 t:		
	8704.10.32.100	- - - - Electric vehicles	0	3
	8704.10.32.900	- - - - Other	3	3
	8704.10.33	- - - g.v.w. exceeding 10 t but not exceeding 20 t:		

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8704.10.33.100	---- Electric vehicles	0	3
	8704.10.33.900	---- Other	3	3
	8704.10.34	--- g.v.w. exceeding 20 t but not exceeding 24 t:		
	8704.10.34.100	---- Electric vehicles	0	3
	8704.10.34.900	---- Other	3	3
	8704.10.35	--- g.v.w. exceeding 24 t but not exceeding 38 t:		
	8704.10.35.100	---- Electric vehicles	0	3
	8704.10.35.900	---- Other	3	3
	8704.10.36	--- g.v.w. exceeding 38 t but not exceeding 45 t:		
	8704.10.36.100	---- Electric vehicles	0	3
	8704.10.36.900	---- Other	3	3
	8704.10.37	--- g.v.w. exceeding 45 t:		
	8704.10.37.100	---- Electric vehicles	0	3
	8704.10.37.900	---- Other	3	3
		- X X X		
	8704.21	-- X X X		
	to			
	8704.52.99			
	8704.60	- Other, with only an electric motor for propulsion		
		-- X X X		
	8704.60.11	--- X X X		
	to			

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8704.60.19			
		-- Other, g.v.w. not exceeding 5 t:		
	8704.60.21	--- Pick-up trucks	0	30
	8704.60.22	--- Three-wheeled vehicles	0	30
	8704.60.29	--- Other:		
	8704.60.29.100	---- X X X		
	8704.60.29.900	---- Other	0	30
		-- Other:		
	8704.60.91	--- g.v.w. exceeding 5 t but not exceeding 10 t:		
	8704.60.91.100	---- X X X		
	8704.60.91.900	---- Other	0	30
	8704.60.92	--- g.v.w. exceeding 10 t but not exceeding 20 t:		
	8704.60.92.100	---- X X X		
	8704.60.92.900	---- Other	0	30
	8704.60.93	--- g.v.w. exceeding 20 t but not exceeding 45 t:		
	8704.60.93.100	---- X X X		
	8704.60.93.900	---- Other	0	30
	8704.60.94	--- g.v.w. exceeding 45 t:		
	8704.60.94.100	---- X X X		
	8704.60.94.900	---- Other	0	30
	8704.90	- X X X		
	to			

Heading No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			For 5 years from the date of effectivity	After the 5 th year
(1)	(2)	(3)	(4)	(5)
	8704.90.95.900			
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10	- X X X		
	to			
	8711.50.90			
	8711.60	- With electric motor for propulsion:		
		-- X X X		
	8711.60.11	--- X X X		
	to			
	8711.60.19	-- Other:		
	8711.60.92	--- Kick scooters; self-balancing cycle; pocket motorcycles	0	30
	8711.60.93	--- X X X		
	8711.60.94	--- Bicycles with an auxiliary electric motor not exceeding 250 W and with a maximum speed not exceeding 25 km/h	0	30
	8711.60.95	--- X X X		
	8711.60.99	--- Other:		
	8711.60.99.100	---- X X X		
	8711.60.99.900	---- Other	0	30
	8711.90	- X X X		
	to			
	8711.90.90.900			