



**In Re: Imposition of Value Added Tax (VAT)  
on Toll Fees**

**BUREAU OF INTERNAL REVENUE,  
Implementing Agency**

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Pursuant to the provisions of Revenue Memorandum Circular No. 39-2011 dated August 31, 2011, the Bureau of Internal Revenue shall be imposing the 12% Value-Added Tax (VAT) on toll fees effective October 1, 2011. Hence, the following VAT-inclusive toll prices shall be in effect starting October 1, 2011 at 12:01 a.m. Thus:

**MANILA NORTH EXPRESSWAY PROJECT**

**CLASS 1 (Cars/Jeepneys)**

ENTRY/EXIT	BWK	MIN	VAL	MEY	MAR	BOC	STR	PUL	SNM	SNF	MXC	ANG	DAU
Mindanao Ave.	45												
Valenzuela	45	45											
Meycauayan	45	45	45										
Marilao	45	45	45	45									
Bocaue	56	56	56	56	56								
Tabang	80	80	80	80	80	24							
Sta. Rita	85	85	85	85	85	29							
Pulilan	103	103	103	103	103	47	17						
San Simon	133	133	133	133	133	78	49	31					
San Fernando	157	157	157	157	157	101	72	54	23				
Mexico	175	175	175	175	175	119	91	73	42	19			
Angeles	198	198	198	198	198	142	114	96	64	41	22		
Dau	218	218	218	218	218	162	133	115	84	60	41	19	
Sta. Ines	218	218	218	218	218	162	133	115	84	60	41	19	14

**CLASS 2 (Buses/Trucks)**

ENTRY/EXIT	BWK	MIN	VAL	MEY	MAR	BOC	STR	PUL	SNM	SNF	MXC	ANG	DAU
Mindanao Ave.	114												
Valenzuela	114	114											
Meycauayan	114	114	114										
Marilao	114	114	114	114									
Bocaue	138	138	138	138	138								
Tabang	201	201	201	201	201	62							
Sta. Rita	210	210	210	210	210	71							
Pulilan	256	256	256	256	256	117	45						
San Simon	333	333	333	333	333	194	123	77					
San Fernando	393	393	393	393	393	253	181	136	59				
Mexico	440	440	440	440	440	300	228	183	106	47			
Angeles	496	496	496	496	496	357	285	239	162	103	56		
Dau	544	544	544	544	544	405	333	288	210	152	105	49	
Sta. Ines	544	544	544	544	544	405	333	288	210	152	105	49	34

**CLASS 3 (Trailers/Large Trucks)**

ENTRY/EXIT	BWK	MIN	VAL	MEY	MAR	BOC	STR	PUL	SNM	SNF	MXC	ANG	DAU
Mindanao Ave.	136												
Valenzuela	136	136											
Meycauayan	136	136	136										
Marilao	136	136	136	136									
Bocaue	166	166	166	166	166								
Tabang	241	241	241	241	241	75							
Sta. Rita	253	253	253	253	253	86							
Pulilan	306	306	306	306	306	141	54						
San Simon	399	399	399	399	399	234	147	92					
San Fernando	471	471	471	471	471	304	218	163	70				
Mexico	527	527	527	527	527	360	274	220	127	56			
Angeles	594	594	594	594	594	427	341	287	194	123	67		
Dau	652	652	652	652	652	487	400	346	253	182	125	58	
Sta. Ines	652	652	652	652	652	487	400	346	253	182	125	58	42

SECTION	LENGTH (In Kms.)	VEHICLE CLASSIFICATION		
		Class 1	Class 2	Class 3
Segment 7: Subic – Tipo	8.50	22.00	57.00	68.00

**METRO MANILA SKYWAY PROJECT**

**Class 1 (Cars, Jeepneys, Pick-ups, Vans)**

ENTRY/EXIT	SKYWAY	MAGALLANES	C-5	BICUTAN	SUCAT
Merville		49.00			
Bicutan	72.00	49.00	49.00		
Sucacat	118.00	84.00	84.00	34.00	
Alabang	164.00	118.00	118.00	69.00	34.00

**Class 2 (Light Trucks, Tourist/School & PUB, Class 1 – above 7 ft. height)**

ENTRY/EXIT	SKYWAY	MAGALLANES	C-5	BICUTAN	SUCAT
Merville		98.00			
Bicutan	145.00	98.00	98.00		
Sucacat	237.00	168.00	168.00	69.00	
Alabang	329.00	237.00	237.00	138.00	69.00

**Class 3 (Heavy and Multi-Axled Trucks, Trailers)**

ENTRY/EXIT	SKYWAY	MAGALLANES	C-5	BICUTAN	SUCAT
Merville		147.00			
Bicutan	218.00	147.00	147.00		
Sucacat	356.00	252.00	252.00	104.00	
Alabang	493.00	356.00	356.00	208.00	104.00

## MANILA – CAVITE TOLL EXPRESSWAY PROJECT

SEGMENT	Tollable Length (In kms.)	VEHICLE CLASSIFICATION		
		Class 1	Class 2	Class 3
R-1 Expressway	6.475	24.00	48.00	72.00
Kabihasanan	2.85	8.00		
R-1 Expressway Extension	7.00	64.00	129.00	194.00

## SOUTH LUZON EXPRESSWAY PROJECT

### Class 1 (Cars, Jeepneys, Pick-ups, Vans)

ENTRY/EXIT	ALA	FIL	SHTS	SPED	SWDS	CAR	MAM	STR	ABI	CAB	SIL	CAL
Alabang												
Filinvest	4											
Susana Heights	15	12										
San Pedro	21	16	5									
Southwoods	34	30	19	13								
Carmona	40	35	23	19	5							
Mamplasan	49	44	32	28	14	8						
Sta. Rosa	57	52	40	35	22	16	7					
ABI/Greenfield	68	63	52	47	33	28	19	11				
Cabuyao	75	70	59	53	40	35	26	19	6			
Silangan	80	76	63	59	45	40	31	23	12	4		
Calamba	96	91	80	75	61	56	47	39	28	21	15	
Sto. Tomas												25

### Class 2 (Light Trucks, Tourist/School & PUB, Class 1 – above 7 ft. height)

ENTRY/EXIT	ALA	FIL	SHTS	SPED	SWDS	CAR	MAM	STR	ABI	CAB	SIL	CAL
Alabang												
Filinvest	8											
Susana Heights	32	23										
San Pedro	42	34	11									
Southwoods	69	60	36	26								
Carmona	79	71	48	36	10							
Mamplasan	97	89	66	54	28	17						
Sta. Rosa	113	105	81	70	43	33	15					
ABI/Greenfield	136	127	104	92	67	56	38	22				
Cabuyao	150	142	118	107	81	70	52	36	14			
Silangan	160	152	128	117	90	80	62	47	24	10		
Calamba	192	183	160	150	123	112	95	78	56	41	31	
Sto. Tomas												51

**Class 3 (Heavy and Multi-Axled Trucks, Trailers)**

ENTRY/EXIT	ALA	FIL	SHTS	SPED	SWDS	CAR	MAM	STR	ABI	CAB	SIL	CAL
Alabang												
Filinvest	12											
Susana Heights	48	35										
San Pedro	63	51	15									
Southwoods	104	91	56	40								
Carmona	119	107	71	56	15							
Mamplasan	146	133	98	82	42	26						
Sta. Rosa	170	157	122	106	66	50	23					
ABI/Greenfield	203	191	156	140	99	84	58	33				
Cabuyao	226	212	178	161	122	106	79	56	21			
Silangan	240	228	192	176	136	120	94	70	36	14		
Calamba	288	275	240	224	184	169	142	118	84	62	48	
Sto. Tomas												78

**SOUTHERN TAGALOG ARTERIAL ROAD PROJECT**

**Class 1 (Cars, Jeepneys, Pick-ups, Vans)**

ENTRY/EXIT	Sto. Tomas	Tanauan (Sambat)	Malvar (Bulihan)	Lipa (Tambo)	Ibaan (Malainin)
Sto. Tomas					
Tanauan (Sambat)	7.00				
Malvar (Bulihan)	16.00	8.00			
Lipa (Tambo)	35.00	28.00	17.00		
Ibaan (Malainin)	53.00	45.00	36.00	17.00	
Batangas (Balagtas)	67.00	59.00	49.00	31.00	13.00

**Class 2 (Light Trucks, Tourist/School & PUB, Class 1 – above 7 ft. height)**

ENTRY/EXIT	Sto. Tomas	Tanauan (Sambat)	Malvar (Bulihan)	Lipa (Tambo)	Ibaan (Malainin)
Sto. Tomas					
Tanauan (Sambat)	15.00				
Malvar (Bulihan)	34.00	17.00			
Lipa (Tambo)	70.00	54.00	36.00		
Ibaan (Malainin)	107.00	91.00	72.00	35.00	
Batangas (Balagtas)	134.00	117.00	99.00	62.00	26.00

**Class 3 (Heavy and Multi-Axled Trucks, Trailers)**

ENTRY/EXIT	Sto. Tomas	Tanauan (Sambat)	Malvar (Bulihan)	Lipa (Tambo)	Ibaan (Malainin)
Sto. Tomas					
Tanauan (Sambat)	23.00				
Malvar (Bulihan)	51.00	28.00			
Lipa (Tambo)	106.00	82.00	54.00		
Ibaan (Malainin)	161.00	136.00	109.00	54.00	
Batangas (Balagtas)	200.00	176.00	148.00	95.00	40.00

## SUBIC-CLARK-TARLAC EXPRESSWAY PROJECT

### CLASS 1 (Cars, Jeeps, Pick-ups, Taxis, Vans and vehicles with 2-axes and 7 ft. height)

ENTRY/EXIT	Tipo	Dinalupihan	Florida-blanca	Porac	Clark South	Maba-Lacat	Clark North	Dolores	Concepcion	San Miguel
Tipo										
Dinalupihan	35									
Floridablanca	91	56								
Porac	132	96	40							
Clark South	162	126	71	30						
Mabalacat	168	132	76	35	4					
Clark North	180	144	88	48	16	12				
Dolores	184	148	92	52	21	16	4			
Concepcion	215	179	124	82	52	48	35	31		
San Miguel	257	221	165	125	94	89	77	72	41	
Tarlac	272	236	180	140	108	104	91	87	56	14

### CLASS 2 (Buses, Trucks with 2-axes and 7 ft. above height and light vehicles with more than 2-axes and 7 ft. height)

ENTRY/EXIT	Tipo	Dinalupihan	Florida-blanca	Porac	Clark South	Maba-Lacat	Clark North	Dolores	Concepcion	San Miguel
Tipo										
Dinalupihan	71									
Floridablanca	182	110								
Porac	264	192	81							
Clark South	325	254	142	61						
Mabalacat	334	264	152	71	10					
Clark North	359	288	176	96	34	24				
Dolores	368	297	185	105	43	33	8			
Concepcion	431	359	248	166	105	95	70	61		
San Miguel	514	443	331	249	189	179	154	145	84	
Tarlac	543	472	360	278	218	208	183	174	113	29

### CLASS 3 (Trucks with 3 or more axles and 7 ft. above height)

ENTRY/EXIT	Tipo	Dinalupihan	Florida-blanca	Porac	Clark South	Maba-Lacat	Clark North	Dolores	Concepcion	San Miguel
Tipo										
Dinalupihan	107									
Floridablanca	274	166								
Porac	396	288	122							
Clark South	488	380	213	91						
Mabalacat	502	395	228	106	14					
Clark North	539	432	265	143	51	36				
Dolores	553	446	278	156	64	50	13			
Concepcion	646	538	371	249	157	143	106	92		
San Miguel	771	664	497	375	283	268	231	218	125	
Tarlac	815	707	540	418	327	312	275	262	169	43

By Authority of the Board:

**(SGD) MANUEL G. IMPERIAL**  
Executive Director

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