



Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City, Philippines

SEVENTEENTH CONGRESS  
*Third Regular Session*

HOUSE BILL NO. **8196**

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Introduced by **Representative “KUYA” JOSE ANTONIO R. SY-ALVARADO**

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**EXPLANATORY NOTE**

Overseas Filipino Workers (OFW) greatly helps our country's revenue and increase its economic standing. The total remittances of our beloved overseas workers amount to billions of dollars which in return contributes to a positive impact on the country's earnings and foreign exchange rate. These earnings strengthen the nation's balance of payment position, increasing the surpluses on current accounts. It has helped the recipient of these remittances improve the quality and status of their life in general. The OFW's active and importance cannot be discounted hence the State shall provide them privileges and protection by way of legislative enactments.

The purpose of the bill is to provide travel tax exemption in favor of the dependents of married or solo parent Overseas Filipino Worker's in order to alleviate their sacrifices to their respective families and recognize their valuable role in building our economy.

**“KUYA” JOSE ANTONIO R. SY-ALVARADO**   
*Representative*  
*First District of Bulacan*

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**AN ACT GRANTING TRAVEL TAX EXEMPTION TO DEPENDENTS OF MARRIED OR SOLO PARENT OVERSEAS FILIPINO WORKERS, AMENDING FOR THE PURPOSE SECTIONS 3 AND 35 OF REPUBLIC ACT NO. 8042, OTHERWISE KNOWN AS THE "MIGRANT WORKERS AND OVERSEAS FILIPINOS ACT OF 1995", AS AMENDED BY REPUBLIC ACT NO. 10022**

*Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:*

SECTION 1. Section 3 of Republic Act No. 8042, as amended, is hereby further amended to read as follows:

“Section 3. Definitions. - For purposes of this Act:

- (a) xxx;
- (b) Solo parent'as defined under section 3 (A) of Republic act no. 8972, otherwise known as the “solo parents' welfare act of 2000”;
- (c) 'Dependents' refers to the following:
  - (1) Spouse and children of the married Overseas Filipino worker; and
  - (2) Children of the solo parent overseas Filipino Worker

[(b)] (D) xxx

[(c)] (E) xxx”

SEC. 2. Section 35 of Republic Act No. 8042, as amended, is hereby further amended to read as follows:

“Sec. 35. Exemption from Travel Tax, Documentary Stamp Tax and Airport Fee. – All laws to the contrary notwithstanding, the migrant worker AND HIS OR HER DEPENDENTS shall be exempt from the payment of travel tax and airport fee upon proper showing of entitlement by the POEA. The remittances of all overseas Filipino workers, upon showing of the same proof of entitlement by the overseas Filipino worker's beneficiary or recipient, shall be exempt from the payment of documentary stamp tax.”

SEC. 3. Implementing Rules and Regulations. - Within six (6) months from the effectivity of this Act, the Secretary of Finance shall, upon the recommendation of the Commissioner of Internal Revenue, promulgate the necessary rules and regulations for its effective implementation.

SEC. 4. Separability Clause. - If any provision of this Act is subsequently declared invalid or unconstitutional, the other provisions hereof which are not affected thereby shall remain in full force and effect.

SEC. 5. Repealing Clause. - Republic Act No. 6768, as amended, otherwise known as "AN ACT INSTITUTING A BALIKBAYAN PROGRAM" is hereby amended or modified accordingly. All other laws, acts, presidential decrees, executive orders, issuances, presidential proclamations, rules and regulations or parts thereof, which are contrary to or inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

SEC. 6. Effectivity Clause. - This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

*Approved,*

