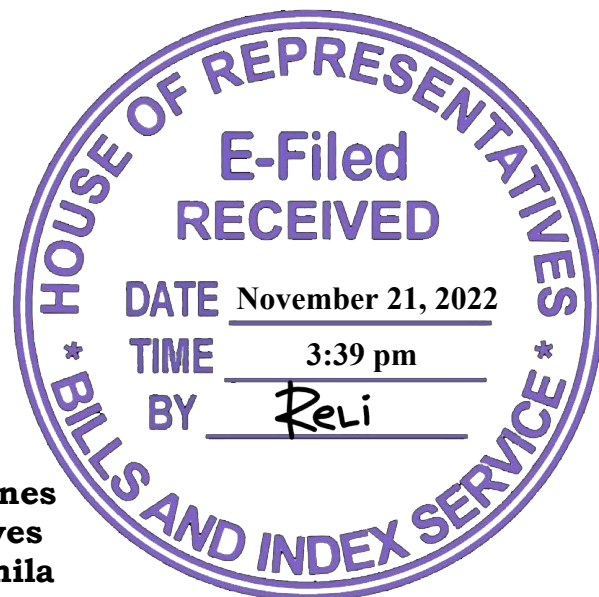




**Republic of the Philippines
House of Representatives
Quezon City, Metro Manila**

**Nineteenth Congress
First Regular Session**

HOUSE BILL NO. 6263



Introduced by Representative Rudys Caesar G. Fariñas I

EXPLANATORY NOTE

The contribution of Overseas Filipino Workers (OFWs) to the country's revenue-raising effort and economic standing, in general, is undeniably significant, with their total yearly remittances amounting to billions of pesos. Indeed, the OFWs are Philippine society's modern-day heroes. And, rightfully so, the government has as much as possible conferred upon them privileges and protection in various matters.

This respect notwithstanding, there is still some void to fill as the so-called solo parent OFWs face some inequity in the field of taxation. Specifically, children of these single parents' modern-day heroes are currently denied exemption from travel tax, an incentive to which broods of their married counterparts are entitled as provided for under Republic Act No. 6768, as amended, otherwise known as "AN ACT INSTITUTING A BALIKBAYAN PROGRAM," which incidentally considers OFWs as "balikbayans." Considering that solo-parent OFWs are equally worthy of government recognition as those married Filipino migrant workers, the single valid criterion being their honest and hard toil in foreign lands, Congress should remedy this unfortunate circumstance. There should be undivided and impartial recognition of all OFWs' laudable and selfless hard work.

It is worth noting, however, that Republic Act No. 8042, as amended, otherwise known as the "MIGRANT WORKERS AND OVERSEAS FILIPINOS ACT OF 1995," grants travel tax exemption solely to OFWs and not to their dependents, which is contrary to the provisions of RA No. 6768.

This legislative proposal seeks to address the abovementioned disproportion in tax treatment and apparent inconsistency between the laws involved by categorically providing travel tax exemption to children of both married and solo parent OFWs, amending Republic Act No. 8042, as amended.

Hence, this representation seeks the passage of this measure.



RUDYS CAESAR G. FARIÑAS I



**Republic of the Philippines
House of Representatives
Quezon City, Metro Manila**

**Nineteenth Congress
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HOUSE BILL NO. 6263

Introduced by Representative Rudys Caesar G. Fariñas I

**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 House of Representatives of the Philippines in
Congress assembled:*

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

4
5 “Section 3. Definitions. – For purposes of this Act:

6
7 (a) XXX;

8
9 (b) ‘SOLO PARENT’ AS DEFINED UNDER SECTION 3 (A) OF REPUBLIC
10 ACT NO. 8972, OTHERWISE KNOWN AS THE “SOLO PARENT’S
11 WELFARE ACT OF 2000”;

12
13 (c) ‘DEPENDENTS’ REFERS TO THE FOLLOWING:

14
15 (1) SPOUSE AND CHILDREN OF THE MARRIED OVERSEAS
16 FILIPINO WORKER; AND

17
18 (2) CHILDREN OF THE SOLO PARENT OVERSEAS FILIPINO
19 WORKER.
20

1 [(b)] (D) XXX

2 [(c)] (E) XXX”

3
4 **SEC. 2.** Section 35 of Republic Act No. 8042, as amended, is hereby further
5 amended to read as follows:

6
7 “SEC. 35. Exemption from Travel Tax, Documentary Stamp Tax and Airport
8 Fee. – All laws to the contrary notwithstanding, the migrant worker AND HIS
9 OR HER DEPENDENTS shall be exempt from the payment of travel tax and
10 airport fee upon proper showing of entitlement by the POEA.

11
12 The remittances of all overseas Filipino workers, upon showing of the same
13 proof of entitlement by the overseas Filipino worker’s beneficiary or
14 recipient, shall be exempt from the payment of documentary stamp tax.”

15
16 **SEC 3. *Implementing Rules and Regulations.*** – Within six (6) months
17 from the effectivity of this Act, the Secretary of Finance shall, upon the
18 recommendation of the Commission of Internal Revenue, promulgate the
19 necessary rules and regulations for its effective implementation.

20
21 **SEC 4. *Separability Clause.*** – If any provision of this Act is subsequently
22 declared invalid or unconstitutional, the other provision hereof which are not
23 affected thereby shall remain in full force and effect.

24
25 **SEC 5. *Repealing Clause.*** – Republic act No. 6768, as amended, otherwise
26 known as “AN ACT INSTITUTING A BALIKBAYAN PROGRAM” is hereby amended
27 or modified accordingly.

28
29 All other laws, acts, presidential decrees, executive orders, issuances,
30 presidential proclamations, rules and regulations or parts thereof, which are
31 contrary to or inconsistent with any provision of this Act are hereby repealed,
32 amended or modified accordingly.

33
34 **SEC 6. *Effectivity Clause.*** – This Act shall take effect fifteen (15) days after
35 its complete publication in the Official Gazette or in at least two (2) newspapers
36 of general circulation.

37
38 Approved,