

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

NINETEENTH CONGRESS
2nd Regular Session

House Bill No. **10234**



Introduced by Representatives JOCELYN P. TULFO, ERWIN T. TULFO,
RALPH WENDEL P. TULFO, and EDVIC G. YAP,

EXPLANATORY NOTE

This bill seeks to expand the scope of exemption from travel tax to students representing their schools in international sports tournaments, academic competitions and conferences, and Philippine representatives to international beauty pageants and a 20% discount to persons with disabilities and senior citizens.

Pursuant to Presidential Decree No. 1183, as amended, overseas Filipino workers, Filipino permanent residents abroad whose stay in the Philippines is less than one (1) year and infants 2 years old and below. Meanwhile, certain individuals such as Foreign Diplomatic and Consular Officials and members of their staff, officials, consultants, and employees of the United Nations and its agencies are exempted from paying travel taxes.

According to the Philippine Statistics Authority, there are 9,222,672¹ Filipinos who are 60 years of age and over while around 1.57 million Filipinos has a disability. However, persons with disabilities and senior citizens are neither given an exemption nor a discount to pay travel tax when travelling abroad under current laws.

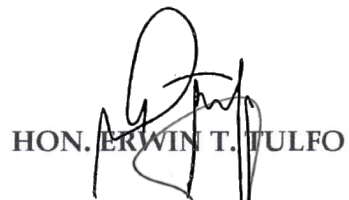
We believe that the right to travel as enshrined in our Constitution is a right that should be afforded to every Filipino especially to the members of the vulnerable sectors who must be given equal access to public service by the State.

In view of the foregoing, the immediate passage of this proposed measure is earnestly sought.

¹ <https://www.psa.gov.ph/content/age-and-sex-distribution-philippine-population-2020-census-population-and-housing>



HON. JOCELYN P. TULFO



HON. ERWIN T. TULFO



HON. RALPH WENDEL P. TULFO



HON. EDVIC G. YAP

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AN ACT
EXPANDING THE COVERAGE OF THE EXEMPTION FROM TRAVEL TAX
PAYMENT AND PROVIDING TRAVEL TAX DISCOUNT TO SENIOR
CITIZENS AND PERSONS WITH DISABILITIES, AMENDING FOR THIS
PURPOSE PRESIDENTIAL DECREE NO. 1183, AS AMENDED

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

1 **SECTION 1.** Section 2 of Presidential Decree No. 1183, entitled "Amending and
2 Consolidating the Provisions on Travel Tax of Republic Act No. 1478 as amended, and
3 Republic Act No. 6141, Prescribing the Manner of Collection Thereof, Providing
4 Penalties for Violations Thereof, and For Other Purposes", as amended by Executive
5 Order No. 283, series of 1987, is hereby further amended to read as follows:

6
7 **"SEC. 2.** The following are exempted from the payment of the travel
8 tax imposed herein"
9

- 10 a) Foreign diplomatic and consular officials and members of their
11 staff who are duly accredited to the Philippines, including the
12 immediate members of their families and household domestics
13 whose entry as such has been authorized by the Philippine
14 Government;
15 b) Officials, consultants, experts and employees of the United
16 Nations Organizations and of its agencies, and those exempted
17 under existing laws, treaties and international agreements;
18 c) US military personnel and other US nationals, including their
19 dependents and in proper case as indicated below, who are
20 travelling on US Government-owned or chartered transport
21 facilities or with fares expended out of the US Government funds
22 to wit:

- 23
24 (1) US military personnel and their dependents;

- 1 (2) Filipinos in the US military services and their dependents;
2 (3) Filipino employees of the US government travelling on US
3 government business; and
4 (4) US State Department visitor-grantees travelling on US
5 government business.
6

- 7 d) Filipino overseas contract workers;
8 e) Crew members of ships and airplanes plying international routes
9 who are leaving the country to assume their positions therein or
10 to join their vessels or airplanes;
11 f) Filipino citizens who are permanent residents of foreign countries
12 provided they present evidence that they filed their income tax
13 returns and paid income tax due thereon, if any, to the Philippine
14 government for the preceding year;
15 g) Members of the Philippine foreign service officially assigned
16 abroad who are leaving the country to assume their posts,
17 including their dependents;
18 h) Officials and employees of the Philippine government or any of
19 its departments, bureaus, and agencies travelling on official
20 business;
21 i) Persons whose travel is provided or funded by foreign
22 governments with which the Philippine government maintains
23 diplomatic relations;
24 j) *Bona fide* students whose scholarships have been approved by the
25 appropriate government agency AND THOSE
26 REPRESENTING THEIR SCHOOLS AND THE COUNTRY IN
27 INTERNATIONAL SPORTS TOURNAMENTS AND
28 ACADEMIC COMPETITIONS, AS CERTIFIED BY THE
29 DEPARTMENT OF EDUCATION OR THE COMMISSION
30 ON HIGHER EDUCATION;
31 k) Infants who are two years old or less;
32 l) Personnel of multinational companies with regional headquarters
33 at, but not engaged in business in the Philippines, and their
34 dependents if joining them during the period of their assignments
35 in the Philippines as certified to by the Board of Investments;
36 [and]
37

38 "(M) PHILIPPINE REPRESENTATIVES TO ACADEMIC
39 CONFERENCES AND COMPETITIONS ABROAD, AS
40 CERTIFIED BY THEIR RESPECTIVE SCHOOLS, AND THE
41 DEPARTMENT OF EDUCATION OR THE COMMISSION
42 ON HIGHER EDUCATION;
43

44 "(N) PHILIPPINE REPRESENTATIVES TO
45 INTERNATIONAL SPORTS COMPETITIONS AS
46 CERTIFIED BY THEIR RESPECTIVE LOCAL GOVERNMENT

1 UNITS (LGUS) AND THE SPORTS ASSOCIATIONS
2 SPONSORING SUCH EVENTS;

3
4 "(O) PHILIPPINE REPRESENTATIVES TO
5 INTERNATIONAL BEAUTY PAGEANTS AS CERTIFIED BY
6 THEIR RESPECTIVE NATIONAL PAGEANT
7 ORGANIZATIONS; AND
8

9 "[(m)] (P) Those authorized by the President of the Philippines for
10 reasons of national interest."
11

12 SEC. 2. Section 2-A of the same decree, as amended, is hereby further amended
13 to read as follows:
14

15 "SEC. 2-A. Unless otherwise exempted under Section 2 of the same
16 decree, a reduced rate of P1,350 for first class passage and P810 for
17 economy class passage shall be imposed on the following;
18

19 "(a) Individuals who are 12 years old or below but over two years of
20 age;

21 "(b) Accredited Filipino journalists whose travel is in pursuit of
22 journalistic assignments as certified to by the Press Secretary; and

23 "(c) Those authorized by the President of the Philippines for reasons
24 of national interest.
25

26 A TWENTY PERCENT (20%) DISCOUNT ON TRAVEL TAX
27 IMPOSED ON FIRST CLASS AND ECONOMY CLASS
28 PASSAGES SHALL BE GRANTED TO THE FOLLOWING:
29

30 (1) SENIOR CITIZENS DULY CERTIFIED UNDER REPUBLIC
31 ACT NO. 7432; AND

32 (2) PERSONS WITH DISABILITIES DULY CERTIFIED UNDER
33 REPUBLIC ACT NO. 7277."
34

35 SEC. 3. If any provision of this Act is declared unconstitutional, the remainder
36 of this Act or any provision not affected thereby shall remain in full force and effect.
37

38 SEC. 4. Section 2 of Presidential Decree No. 1183, as amended by Executive
39 Order No. 283, entitled "Restructuring the Travel Tax Exemptions and Restoring the
40 Reduced Rates on Certain Individuals, Amending for this Purpose, Presidential
41 Decree No. 1183, as Amended "Section 4 of Republic Act No. 7432, entitled "An Act
42 to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits
43 and Special Privileges and For Other Purposes," and Title Two of Republic Act No.
44 7277, also known as the Magna Carta for Disabled Persons" are hereby amended
45 accordingly. All other laws, executive orders, presidential decrees, proclamations,
46 rules, regulations, issuances, and enactments or parts thereof inconsistent with this
47 Act are hereby repealed or modified accordingly.

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SEC. 5. This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,