

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 4793



Introduced by **HON. BRIAN RAYMUND S. YAMSUAN**

AN ACT
ABOLISHING THE TRAVEL TAX ON FILIPINOS AND ON NATIONALS OF
ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) MEMBER
STATES TRAVELLING TO OTHER ASEAN MEMBER STATES

EXPLANATORY NOTE

The 1987 Philippine Constitution declares that the right to travel shall not be impaired, except in the interest of national security, public safety, or public health, as may be provided by law.¹ By removing the travel tax, not only do we remain true to this constitutional mandate, but we also promote tourism and ease the financial burden on the Filipino people.

The travel tax is imposed by Presidential Decree No. 1183 on all citizens of the Philippines, permanent resident aliens, and non-immigrant aliens who have stayed in the Philippines for a period of not less than one year, amounting to PhP 2,700 for business class and PhP 1,620 for economy class passengers.² While originally intended to fund the development of historic and cultural sites and tourist destinations, and tourism-related educational programs,³ the context in which the travel tax was imposed has since changed. With government revenue now coming from other sources, such as income tax and value-added tax, the travel tax has become redundant and an added burden on ordinary Filipinos.

Analysts state that foregoing the revenues from travel tax is a smart trade off, given the greater benefits of stimulating the economy and generating increased revenues

¹ 1987 Constitution, Article III, Section 6.

² <https://sydneypcg.dfa.gov.ph/gen-info/152-travel-tax>

³ Republic Act No. 9593, Sections 72 & 73.

from tourism.⁴ Even the government has made efforts consistent with the removal of travel tax. First, such removal is consistent with our commitments under the ASEAN Tourism Agreement to phase out travel levies and travel taxes on nationals of ASEAN Member States traveling to other ASEAN Member States.⁵ Second, through various Memorandum Orders, including the most recent Memorandum Order No. 29 issued by the President in 2024, travelers departing from all international airports and seaports in Mindanao and Palawan and who are bound for any destination in the Darussalam-Indonesia-Malaysia-Philippines-East ASEAN Growth Area, have been granted travel tax exemptions to sustain and accelerate economic development in Mindanao and Palawan.

This measure builds on these efforts by removing the travel tax imposed on Filipinos leaving the Philippines and nationals of the other ASEAN member states leaving the Philippines and travelling to other ASEAN member states. In doing so, we aim to ease costs for travelers, eliminate a barrier to mobility, and help tourism thrive in the country.

In view of the foregoing, the approval of this measure is earnestly sought.


BRIAN RAYMUND S. YAMSUAN
Representative
2nd District of Parañaque

⁴<https://wealthinsights.metrobank.com.ph/bworldonline/dof-warns-of-p5-b-revenue-loss-if-travel-tax-is-eliminated/>.

⁵ ASEAN Tourism Agreement, Article 2, par. 3.

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

SECTION 1. Abolishing the Travel Tax. – Travel tax shall no longer be imposed on the following individuals:

- (a) Filipinos leaving the Philippines; and
- (b) Nationals of the other Association of Southeast Asian Nations (ASEAN) member states leaving the Philippines and travelling to other ASEAN member states.

SECTION 2. Repealing Clause. — Presidential Decree No. 1183, as amended, laws, and executive orders or parts thereof inconsistent with this Act are hereby repealed, modified, or amended accordingly.

SECTION 3. Separability Clause. — If any provision of this Act or the application of such provision to any person or circumstance is held invalid for any reason, the remainder of this Act or the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 4. Effectivity. — This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in at least two (2) national newspapers of general circulation, whichever comes earlier.

Approved,