

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Batasan Hills, Quezon City

TWENTIETH CONGRESS
First Regular Session

House Bill No. 5821



Introduced by Abang Lingkod Party-list Representative
Manuel "Manman" O. Ko

EXPLANATORY NOTE

The Constitution mandates the State to give priority to the needs of the underprivileged, the elderly, and persons with disabilities (PWDs), and to provide adequate social services to improve their quality of life. In line with this mandate, numerous laws such as Republic Act No. 9994 or the Expanded Senior Citizens Act of 2010 and Republic Act No. 7277 or the Magna Carta for Persons with Disability grant privileges and benefits to these sectors in recognition of their invaluable role in society and the challenges they face.

However, under Presidential Decree No. 1183, as amended, senior citizens and PWDs are not currently included among those exempted from the payment of travel tax. The imposition of this tax creates an additional financial burden that often discourages mobility, limits access to opportunities for leisure and family reunification, and restricts their right to enjoy social, cultural, and community participation.

This proposed bill seeks to expand the scope of travel tax exemptions by including senior citizens and PWDs. By doing so, it provides tangible financial relief, promotes inclusivity, and upholds the constitutional commitment to social justice and equal access to opportunities. It is a small but meaningful step in recognizing the dignity of our elderly and PWDs, ensuring that they, too, can travel with greater ease and participate fully in national and international exchanges.

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


Manuel "Manman" O. Ko

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**AN ACT EXEMPTING SENIOR CITIZENS AND PERSONS WITH DISABILITIES
(PWDs) FROM THE PAYMENT OF TRAVEL TAX, AMENDING FOR THE PURPOSE
PRESIDENTIAL DECREE NO. 1183, AS AMENDED**

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

SECTION 1. Short Title. - This Act shall be known as the “Senior Citizens and PWDs
Travel Tax Exemption Act.”

SECTION 2. Travel Tax Exemption – Section 2 of the Presidential Decree No. 1183,
as amended, is hereby further amended to include the following:

*“Section 2. The following shall be exempt from the payment of the travel tax
imposed under section one of this Decree.-*

“x x x

“ (L) SENIOR CITIZENS AND PERSONS WITH DISABILITIES

SECTION 3. Separability Clause. - If any provision of this Act is declared
unconstitutional or otherwise invalid, the validity of the other provisions shall not be
affected thereby.

SECTION 4. *Repealing Clause.* - All laws, decrees, orders, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

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

Approved,