

REPUBLIC OF THE PHILIPPINES
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 6228



Introduced by Representative **MARLYN L. PRIMICIAS-AGABAS**

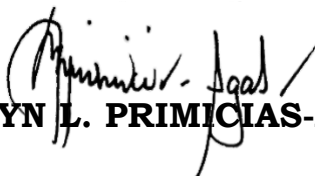
EXPLANATORY NOTE

This bill which seeks to expand the coverage of exemption from the payment of travel tax and providing travel tax discount to senior citizens and persons with disabilities has already been approved by the House of Representatives on its 3rd and final reading in the 17th Congress. On account of the bill's importance to our senior citizens, this bill is being filed.

Section 4, Article XV of the 1987 Constitution provides, "(t)he family has the duty to care for its elderly members but the State may also do so through just programs of social security." Section 11, Article II of the 1987 Constitution also provide, "(t)he State values the dignity of every human person and guarantees full respect for human rights". From the inception of the 1987 Constitution, in an attempt to breath to life this mandate, numerous legislations were passed by Congress giving due recognition to Senior Citizens and persons with disabilities such as, but not limited to Republic Act 7432 and Republic Act 7277.

In an effort to pursue the valued Filipino tradition of caring for our senior citizens and persons with disabilities, there is a need to provide additional travel discounts for their use and comfort. The additional travel discount will be an affirmation of the government's commitment to value our senior citizen's contribution to nation building, and the government's endeavour of giving primary care to our persons with disabilities.

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


MARLYN L. PRIMICIAS-AGABAS

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

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

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

7 **“Sec. 2.** The following are exempted from the payment of the travel tax
8 imposed herein:

9 “(a) Foreign diplomatic and consular officials and members of their staff
10 who are duly accredited to the Philippines, including the immediate
11 members of their families and household domestics whose entry as such
12 has been authorized by the Philippine Government;

13 “(b) Officials, consultants, experts and employees of the United Nations
14 Organizations and of its agencies, and those exempted under existing laws,
15 treaties and international agreements;

16 “(c) US military personnel and other US nationals, including their
17 dependents and in proper case as indicated below, who are travelling on US
18 Government-owned or chartered transport facilities or with fares expended
19 out of the US Government funds to wit:

20 “(1) US military personnel and their dependents;

21 “(2) Filipinos in the US military services and their dependents;

22 “(3) Filipino employees of the US government travelling on US
23 government business; and

24 “(4) US State Department visitor-grantees travelling on US
25 government business.

26 “(d) Filipino overseas contract workers;

27 “(e) Crew members of ships and airplanes plying international routes who
28 are leaving the country to assume their positions therein or to join their
29 vessels or airplanes;

30 “(f) Filipino citizens who are permanent residents of foreign countries
31 provided they present evidence that they filed their income tax returns and
32 paid income tax due thereon, if any, to the Philippine government for the
33 preceding year;

34 “(g) Members of the Philippine foreign service officially assigned abroad
35 who are leaving the country to assume their posts, including their
36 dependents;

37 “(h) Officials and employees of the Philippine government or any of its
38 departments, bureaus and agencies travelling on official business;

39 “(i) Persons whose travel is provided or funded by foreign governments with
40 which the Philippine government maintains diplomatic relations;

41 “(j) Bona fide students whose scholarships have been approved by the
42 appropriate government agency AND THOSE REPRESENTING THEIR
43 SCHOOLS AND THE COUNTRY IN INTERNATIONAL SPORTS
44 TOURNAMENTS AND ACADEMIC COMPETITIONS, AS CERTIFIED BY
45 THE DEPARTMENT OF EDUCATION OR THE COMMISSION ON HIGH
46 EDUCATION;

47 “(k) Infants who are two years old or less;

48 “(l) Personnel of multinational companies with regional headquarters at, but
49 not engaged in business in the Philippines, and their dependents if joining
50 them during the period of their assignments in the Philippines as certified to
51 by the Board of Investments; [and]

52 “(m) PHILIPPINE REPRESENTATIVES TO ACADEMIC CONFERENCES
53 AND COMPETITIONS ABROAD, AS CERTIFIED BY THEIR RESPECTIVE
54 SCHOOLS, AND THE DEPARTMENT OF EDUCATION OR THE
55 COMMISSION ON HIGHER EDUCATION;

56 “(n) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL SPORTS
57 COMPETITIONS AS CERTIFIED BY THEIR RESPECTIVE LOCAL
58 GOVERNMENT UNITS (LGUs) AND THE SPORTS ASSOCIATIONS
59 SPONSORING SUCH EVENTS;

60 “(o) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL BEAUTY
61 PAGEANTS AS CERTIFIED BY THEIR RESPECTIVE NATIONAL
62 PAGEANT ORGANIZATIONS; AND

63 “[m)](p) Those authorized by the President of the Philippines for reasons
64 of national interest.”

65 **SECTION 2.** Section 2-A of the same decree, as amended, is hereby further
66 amended to read as follows:

67 “Sec. 2-A Unless otherwise exempted under Section 2 of the same decree,
68 a reduced rate of P1,350 for the first class passage and P810 for economy
69 class passage shall be imposed on the following:

70 “(a) Individuals who are 12 years old or below but over two years of
71 age;

72 “(b) Accredited Filipino journalist whose travel is in pursuit of
73 journalistic assignments as certified to by the Press Secretary; and

74 “(c) Those authorized by the President of the Philippines for reasons
75 of national interest.

76 “A TWENTY PERCENT (20%) DISCOUNT ON TRAVEL TAX
77 IMPOSED ON FIRST CLASS AND ECONOMY CLASS PASSAGES
78 SHALL BE GRANTED TO THE FOLLOWING:

79 “(1) SENIOR CITIZENS DULY CERTIFIED UNDER
80 REPUBLIC ACT NO. 7432; AND

81 “(2) PERSONS WITH DISABILITIES DULY CERTIFIED
82 UNDER REPUBLIC ACT NO. 7277

83 **Sec. 3.** If any provision of this Act is declared unconstitutional, the remainder of
84 this Act or any provision not affected thereby shall remain in full force and effect.

85 **Sec. 4.** Section 2 of Presidential Decree No. 1183, as amended by Executive
86 Order No. 283, entitled “Restructuring the Travel Tax Exemptions and Restoring
87 the Reduced Rates on Certain Individuals, Amending for this Purpose,
88 Presidential Decree No. 1183, as Amended” Section 4 of Republic Act No. 7432,
89 entitled “ An Act to Maximize the Contribution of Senior Citizens to Nation
90 Building, Grant Benefits and Special Privileges and For Other Purposes,” and
91 Title Two of Republic Act No. 7277, also known as the “Magna Carta for Disabled

92 Persons” are hereby amended accordingly. All other laws, executive orders,
93 presidential decrees, proclamations, rules, regulations, issuances, and
94 enactments or parts thereof inconsistent with this Act are hereby repealed or
95 modified accordingly.

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

98 Approved,