



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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 7904



Introduced by REPRESENTATIVE ALYSSA MICHAELA "MICA" M. GONZALES

**AN ACT
ABOLISHING THE IMPOSITION OF
TRAVEL TAX, HEREBY AMENDING PRESIDENTIAL DECREE NO. 1183
AND REPUBLIC ACT NO. 9593,
OTHERWISE KNOWN AS THE TOURISM ACT OF 2009**

EXPLANATORY NOTE

Article III, Section 6 of the 1987 Constitution provides for the citizens' right to Freedom of Travel and Abode. Hence, it is the State's duty to uphold and protect the said fundamental right.

This Bill seeks to make travelling easier for every Filipino through the abolishment of the imposition and collection of Travel Taxes. As we all know, travelling in the Philippine setting can sometimes be considered as expensive. With the Travel Tax's abolishment, a portion of the expenses will at least be deducted and hopefully, could encourage Filipinos to travel more. This will be a great contribution for our tourism and sooner could be a boost for the economy.

While the collection of Travel Tax has been income-generating for the country, it can also be a burden. It can discourage people from traveling thus affecting movement of money and other resources. The loss of revenue will be compensated by the increase of the country's income through our tourism as people will be more encouraged to travel.

In view of the foregoing, this Representation seeks the immediate consideration of this Bill.

REP. ALYSSA MICHAELA "MICA" M. GONZALES
3rd District, Pampanga



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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 “Travel Tax Abolishment Act.”

SECTION 2. Declaration of Policy. - It is the declared policy of the State to protect and uphold its citizens’ right to freely travel under the Constitution.

SECTION 3. Prohibition. – It shall be prohibited for any government agency and private entity to impose and collect travel taxes upon the effectivity of this Act.

SECTION 4. Refund. – Travel Taxes collected by any authorized collecting agency for flights dated on or after the effectivity of this Act shall be refunded by the same agency to the passengers.

SECTION 5. Budget and Funding Allocations. – In lieu of the budget being generated by the previous collections of Travel Tax, the National Government shall allocate the necessary funding through the General Appropriations Act on the following Agencies:

1. The **Tourism Infrastructure and Enterprise Zone Authority (TIEZA)** for tourism development projects;
2. The **Commission on Higher Education (CHED)** for the development of tourism-related programs on higher education; and
3. The **National Commission for Culture and the Arts (NCCA)** for the National Endowment Fund for Culture and Arts.

SECTION 6. Implementing Rules and Regulations. – TIEZA, in coordination with the Department of Budget Management (DBM) shall promulgate the Implementing Rules and Regulations of this Act within sixty (60) days from its effectivity.

SECTION 7. Repealing Clause. – This Act Repeals the imposition and collection of Travel Taxes provided under Presidential Decree No. 1183, as amended and Section 73 of Republic Act No. 9593, otherwise known as the Tourism Act of 2009. All Acts, decrees executive orders, rules and regulations inconsistent with this Act are hereby repealed or modified accordingly.

SECTION 8. Separability Clause. – If any provision of this Act is declared unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

SECTION 9. Effectivity Clause. – This Act shall take effect fifteen (15) days following its publication in the Official Gazette or in a newspaper of general circulation.

Approved,