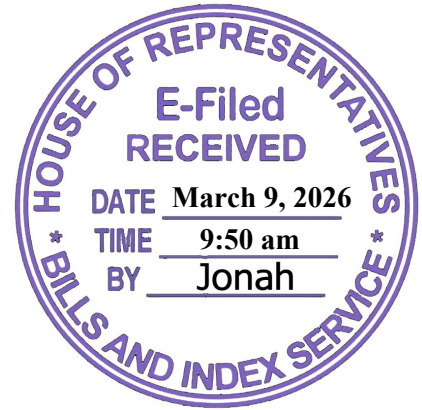


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

House Bill No. **8354**



Introduced by Representative Richard I. Gomez, DPA

EXPLANATORY NOTE

Section 6, Article III of the 1987 Constitution guarantees the liberty of abode and the right to travel. While the State may regulate travel on limited and clearly defined grounds, public policy must ensure that the exercise of this right is not unduly encumbered by financial impositions that effectively restrict mobility, particularly for ordinary citizens.

Under existing laws, outbound passengers are required to pay a travel tax before departure. This levy, imposed at a fixed rate regardless of income level, represents an additional expense on top of airfare, terminal fees, documentary requirements, and other travel-related costs. Because it is not income-based, the tax weighs more heavily on low- and middle-income travelers, thereby creating an uneven financial burden.

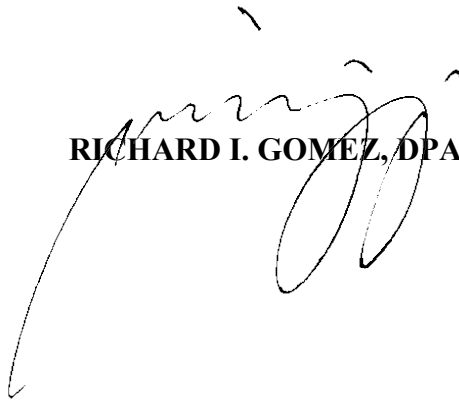
In today's globalized environment, international travel is no longer confined to leisure but is also increasingly undertaken for employment opportunities, professional development, education, medical needs, and the strengthening of family ties. The continued imposition of a mandatory travel tax adds to the cumulative cost of overseas travel and may deter mobility, particularly among first-time or budget-conscious travelers.

This measure proposes the abolition of the travel tax in order to lower the overall cost of international travel and enhance the freedom of movement of Filipino citizens. Reducing travel-related expenses is expected to encourage higher outbound passenger volume, stimulate related sectors such as aviation, hospitality, and services, and generate broader economic activity through increased consumption and cross-border engagement.

To ensure that programs presently financed by travel tax collections remain supported, this bill provides that the necessary funding be sourced through the General Appropriations Act.

Integrating such allocations into the regular national budget process promotes transparency, accountability, and equitable prioritization of government expenditures, while removing the direct financial burden from individual travelers.

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



RICHARD I. GOMEZ, DPA

Republic of the Philippines
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AN ACT
ABOLISHING THE TRAVEL TAX

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

SECTION 1. *Short Title.* - This Act shall be known as the "*Travel Tax Abolition Act of 2026*".

SEC. 2. *Repeal of Travel Tax.* - The travel tax imposed under Presidential Decree No. 1183, as amended, and Section 73 of Republic Act No. 9593, otherwise known as the "Tourism Act of 2009", is hereby abolished. No government agency or private entity shall collect travel taxes upon the effectivity of this Act.

SEC. 3. *Refund of Prepaid Travel Tax.* - Any passenger who has paid the travel tax for travels scheduled on or after the effectivity of this Act shall be entitled to a refund. The Tourism Infrastructure and Enterprise Zone Authority (TIEZA) shall promulgate the necessary rules and guidelines for the processing and release of such refunds within thirty (30) days from the effectivity of this Act.

SEC. 4. *Budget and Alternative Funding.* - The amount necessary for the programs funded by the travel tax collections shall be charged to the respective appropriations under the current General Appropriations Act (GAA) of the Department of Tourism for the TIEZA, the Commission on Higher Education (CHED) for the Higher Education Development Fund, and the National Commission for Culture and the Arts (NCCA) for the National Endowment Fund for

Culture and the Arts. Thereafter, such sums necessary for the continued implementation of the said programs shall be included in the annual GAA.

SEC. 5. *Implementing Rules and Regulations.* - Within sixty (60) days from the approval of this Act, the TIEZA, in coordination with the Department of Budget and Management (DBM), shall promulgate the rules and regulations necessary for the efficient implementation of the tax refund and the transition to GAA-based funding.

SEC. 6. *Separability Clause.* - If any provision of this Act is declared invalid or unconstitutional, the other provisions not affected by such declaration shall remain in full force and effect.

SEC. 7. *Repealing Clause.* - All laws, ordinances, rules, regulations other issuances or parts thereof, which are inconsistent with this Act, are hereby repealed or modified accordingly.

SEC. 8. *Effectivity.* - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,