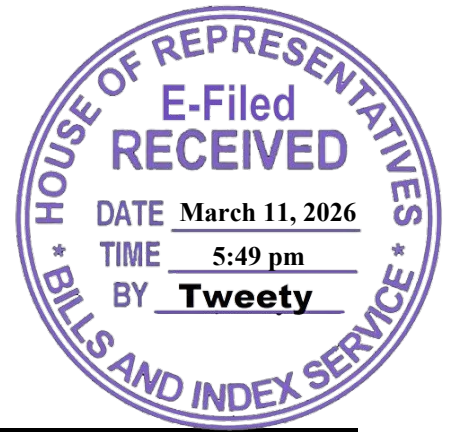


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



COMMITTEE REPORT NO. 156

Submitted by the Committees on Tourism, Appropriations, and Ways and Means on
March 11, 2026

Re: House Bill No. 8464

Recommending its approval in substitution of House Bills Numbered 7443, 7367, 7612, 7703, 7757, 150, 3529, 3890, 4793, 5821, 6228, 6979, 7155, 7307, 7631, 7695, and 7758

Sponsors: Representatives Eleandro Jesus F. Madrona, Mikaela Angela B. Suansing, and Atty. Miro S. Quimbo

Mr. Speaker:

The Committees on Tourism, Appropriations, and Ways and Means, to which were referred House Bill No. 7443, introduced by Rep. Ferdinand Alexander A. Marcos, entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX”**

House Bill No. 7367, introduced by Rep. Eduardo R. Rama, Jr., entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX”**

House Bill No. 7612, introduced by Rep. Aniela Bianca D. Tolentino, entitled:

**“AN ACT
ABOLISHING THE COLLECTION OF TRAVEL TAX FOR ALL
PERSONS TRAVELLING FROM THE PHILIPPINES”**

House Bill No. 7703, introduced by Rep. Eric Go Yap, entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX”**

House Bill No. 7757, introduced by Rep. Paolo Henry M. Marcoleta, entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX”**

House Bill No. 150, introduced by Rep. Eric L. Olivarez, entitled:

**“AN ACT
EXEMPTING PERSONS WITH DISABILITIES (PWD) AND SENIOR
CITIZENS OF THE PAYMENT OF TRAVEL TAX”**

House Bill No. 3529, introduced by Rep. Ricardo S. Cruz, Jr., entitled:

**“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”**

House Bill No. 3890, introduced by Rep. Jorge Daniel S. Bocobo, entitled:

**“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”**

House Bill No. 4793, introduced by Rep. Brian Raymund S. Yamsuan, entitled:

**“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”**

House Bill No. 5821, introduced by Rep. Manuel "Manman" O. Ko, entitled:

**“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”**

House Bill No. 6228, introduced by Rep. Marlyn L. Primicias-Agabas, entitled:

**“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”**

House Bill No. 6979, introduced by Rep. Nathaniel M. Oducado, entitled:

**“AN ACT
EXPANDING TRAVEL TAX EXEMPTIONS TO INCLUDE STUDENTS,
SENIOR CITIZENS, OVERSEAS FILIPINO PROFESSIONALS,
PANTAWID PAMILYANG PILIPINO PROGRAM (4Ps)
BENEFICIARIES, SOLO PARENTS, AND INDIGENOUS PEOPLES,
AMENDING FOR THE PURPOSE EXECUTIVE ORDER NO. 283, AS
AMENDED, AND FOR OTHER PURPOSES”**

House Bill No. 7155, introduced by Rep. Eduardo "Bro. Eddie" C. Villanueva, entitled:

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

House Bill No. 7307, introduced by Rep. Claudine Diana D. Bautista-Lim, entitled:

**“AN ACT
EXEMPTING ECONOMY CLASS PASSENGERS FROM THE
PAYMENT OF TRAVEL TAX, AMENDING FOR THE PURPOSE
PRESIDENTIAL DECREE NO. 1183, AS AMENDED, AND FOR
OTHER PURPOSES”**

House Bill No. 7631, introduced by Rep. Gerald Cloyd Alexis V. Galang, entitled:

**“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”**

House Bill No. 7695, introduced by Rep. Rufus B. Rodriguez and Rep. Maximo B. Rodriguez, Jr., entitled:

**“AN ACT
AMENDING PRESIDENTIAL DECREE NO. 1183 BY ABOLISHING
THE TRAVEL TAX FOR ECONOMY PASSAGE, AND
PRESCRIBING MINIMUM TRAVEL TAX RATES FOR PREMIUM
ECONOMY, BUSINESS CLASS, AND FIRST CLASS PASSAGE”**

and House Bill No. 7758, introduced by Rep. Keith Micah “Atty. Mike” D.L. Tan, entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX IMPOSED ON FILIPINOS
DEPARTING FROM THE PHILIPPINES VIA ECONOMY CLASS
PASSAGE, AMENDING FOR THE PURPOSE PRESIDENTIAL
DECREE NO. 1183, AS AMENDED”**

have considered the same and recommend that the attached House Bill No. 8464,
entitled:

**“AN ACT
ABOLISHING THE TRAVEL TAX”**

be approved in substitution of House Bills Numbered 7443, 7367, 7612, 7703, 7757, 150, 3529, 3890, 4793, 5821, 6228, 6979, 7155, 7307, 7631, 7695, and 7758 with Representatives Ferdinand Alexander A. Marcos, Eduardo R. Rama, Jr., Aniela Bianca D. Tolentino, Eric Go Yap, Paolo Henry M. Marcoleta, Eric L. Olivarez, Ricardo S. Cruz, Jr., Jorge Daniel S. Bocobo, Brian Raymund S. Yamsuan, Manuel "Manman" O. Ko, Marlyn L. Primicias-Agabas, Nathaniel M. Oducado, Eduardo "Bro. Eddie" C. Villanueva, Claudine Diana D. Bautista-Lim, Gerald Cloyd Alexis V. Galang, Rufus B. Rodriguez, Maximo B. Rodriguez, Jr., Keith Micah "Atty. Mike" D.L. Tan, Eleandro Jesus F. Madrona, Mikaela Angela B. Suansing, Atty. Miro S. Quimbo, Florencio T. Miraflores, Ysabel Maria J. Zamora, Yevgeny Vincente B. Emano, Brian Poe, Niko Raul S.J. Daza, Elijah Rumbaoa San Fernando, Bryan B. Revilla, Romeo S. Momo, Sr., Leonel "Jhong" D. Ceniza, Gil "Kabarangay Jr" Acosta, Antonio "Tonypet" T. Albano, Juan Carlos "Arjo" C. Atayde, Ferdinand "B1" L. Beltran, Carl Nicolas C. Cari, Timothy Joseph E. Cayton, Janette L. Garin, Antonio B. Legarda, Jr., Jesus "Jess" R. Marquez, Ryan S. Recto, Crispin Diego D. Remulla, Ruth M. Sakaluran, Tobias "Toby" M. Tiangco, Girlie E. Veloso, Ma. Victoria Co-Pilar, Leila M. De Lima, Ralph Wendel P. Tulfo, Lani Mercado-Revilla, Ustadz Yusop T. Alano, Esmael G. Mangudadatu, Leody "Odie" F. Tarriela, Maria Carmen S. Zamora, Richard I. Gomez, DPA, Ferdinand L. Hernandez, Ann Matibag, Eulogio "Leo" R. Rodriguez, Bella Vanessa B. Suansing, Isidro D. Lumayag, Marlesa "Doc Marly" Hofer-Hasim, Imelda Quibranza Dimaporo, Maria Cristina C. Angeles, Linabelle Ruth R. Villarica, Junard "Ahong" Q. Chan, Jose Manuel "JM" F. Lagdameo, Alfredo "Albee" B. Benitez, Charisse Anne C. Hernandez, Benjamin C. Agarao, Jr., Roy M. Gonzales, Carmelo G. Lazatin, Jr., Katrina Reiko Chua-Tai, Alexander Ty Pimentel, Caroline B. Agyao, MD, Walfredo "Arman" R. Dimaguila, Jr., Roger Gaviola Mercado, Mario "Kokoy" O. Salvador, Edwin Ongchuan, Ziaur-Rahman "Zia" Alonto Adiong, Jose Manuel F. Alba, Jose "Joboy" S. Aquino II, Munir M. Arbison, Maria Rachel J. Arenas, Dean Asistio, Maria Vanessa "Vanvan" C. Aumentado, RN, Yasser Alonto Balindong, Julianne "Jam" L. Baronda, JB Bernos, John Tracy F. Cagas, Antonino G. Calixto, Jane T. Castro, Joel R. Chua, Dale B. Corvera, Agatha Paula Aguilar Cruz, Edwin L. Cruzado, MD, Midy N. Cua, Nelson "JR" Dayanghirang, Ma. Georgina P. De Venecia, Janice Degamo, Sittie Aminah Q. Dimaporo, Ernesto M. Dionisio, Jr., Mauricio G. Domogan, Gerardo "Gerryboy" J. Espina, Jr., Jonathan Keith T. Flores, Edsel A. Galeos, Dante S. Garcia, Alyssa Michaela "Mica" M. Gonzales, Kathryn Joyce F. Gorriceta, MD, Ramon N. Guico, Jr., Rhea Mae A. Gullas, Antonio T. Kho, Elisa "Olga" T. Kho, Wilton "Tonton" T. Kho, Jefferson F. Khonghun, Irene G. Labadlabad, Daphne A. Lagon, Joseph "Jojo" L. Lara, Atty. Gerville "Jinky Bitrics" R. Luistro, Doris E. Maniquiz, Gloria Macapagal-Arroyo, Bai

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Respectfully submitted,


REP. MIKAELA ANGELA B. SUANSING
Chairperson
Committee on Appropriations


REP. ELEANDRO JESUS F. MADRONA
Chairperson
Committee on Tourism


REP. ATTY. MIRO S. QUIMBO
Chairperson
Committee on Ways and Means

THE HONORABLE SPEAKER
HOUSE OF REPRESENTATIVES
QUEZON CITY

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 8464

(In substitution of House Bill Nos. 7443, 7367, 7612, 7703, 7757, 150, 3529, 3890, 4793, 5821, 6228, 6979, 7155, 7307, 7631, 7695, and 7758)

Introduced by Representatives Ferdinand Alexander A. Marcos, Eduardo R. Rama, Jr., Aniela Bianca D. Tolentino, Eric Go Yap, Paolo Henry M. Marcoleta, Eric L. Olivarez, Ricardo S. Cruz, Jr., Jorge Daniel S. Bocobo, Brian Raymund S. Yamsuan, Manuel "Manman" O. Ko, Marlyn L. Primicias-Agabas, Nathaniel M. Oducado, Eduardo "Bro. Eddie" C. Villanueva, Claudine Diana D. Bautista-Lim, Gerald Cloyd Alexis V. Galang, Rufus B. Rodriguez, Maximo B. Rodriguez, Jr., Keith Micah "Atty. Mike" D.L. Tan, Eleandro Jesus F. Madrona, Mikaela Angela B. Suansing, Atty. Miro S. Quimbo, Florencio T. Miraflores, Ysabel Maria J. Zamora, Yevgeny Vincente B. Emano, Brian Poe, Niko Raul S.J. Daza, Elijah Rumbaoa San Fernando, Bryan B. Revilla, Romeo S. Momo, Sr., Leonel "Jhong" D. Ceniza, Gil "Kabarangay Jr" Acosta, Antonio "Tonyt" T. Albano, Juan Carlos "Arjo" C. Atayde, Ferdinand "B1" L. Beltran, Carl Nicolas C. Cari, Timothy Joseph E. Cayton, Janette L. Garin, Antonio B. Legarda, Jr., Jesus "Jess" R. Marquez, Ryan S. Recto, Crispin Diego D. Remulla, Ruth M. Sakaluran, Tobias "Toby" M. Tiangco, Girlie E. Veloso, Ma. Victoria Co-Pilar, Leila M. De Lima, Ralph Wendel P. Tulfo, Lani Mercado-Revilla, Ustadz Yusop T. Alano, Esmael G. Mangudadatu, Leody "Odie" F. Tarriela, Maria Carmen S. Zamora, Richard I. Gomez, DPA, Ferdinand L. Hernandez, Ann Matibag, Eulogio "Leo" R. Rodriguez, Bella Vanessa B. Suansing, Isidro D. Lumayag, Marlesa "Doc Marly" Hofer-Hasim, Imelda Quibranza Dimaporo, Maria Cristina C. Angeles, Linabelle Ruth R. Villarica, Junard "Ahong" Q. Chan, Jose Manuel "JM" F. Lagdameo, Alfredo "Albee" B. Benitez, Charisse Anne C. Hernandez, Benjamin C. Agarao, Jr., Roy M. Gonzales, Carmelo G. Lazatin, Jr., Katrina Reiko Chua-Tai, Alexander Ty Pimentel, Caroline B. Agyao, MD, Walfredo "Arman" R. Dimaguila, Jr., Roger Gaviola Mercado, Mario "Kokoy" O. Salvador, Edwin Ongchuan, Ziaur-Rahman "Zia" Alonto Adiong, Jose Manuel F. Alba, Jose "Joboy" S. Aquino II, Munir M. Arbison, Maria Rachel J. Arenas, Dean Asistio, Maria Vanessa "Vanvan" C. Aumentado, RN, Yasser Alonto Balindong, Julianne "Jam" L. Baronda, JB Bernos, John Tracy F. Cagas, Antonino G. Calixto, Jane T. Castro, Joel R. Chua, Dale B. Corvera, Agatha Paula Aguilar Cruz, Edwin L. Cruzado, MD, Midy N. Cua, Nelson "JR" Dayanghirang, Ma. Georgina P. De Venecia, Janice Degamo, Sittie Aminah Q. Dimaporo, Ernesto M. Dionisio, Jr., Mauricio G. Domogan, Gerardo "Gerryboy" J. Espina, Jr., Jonathan Keith T. Flores, Edsel A. Galeos, Dante S. Garcia, Alyssa Michaela "Mica" M. Gonzales, Kathryn Joyce F. Gorriceta, MD, Ramon N. Guico, Jr., Rhea Mae A. Gullas, Antonio T. Kho, Elisa "Olga" T. Kho, Wilton "Tonton" T. Kho, Jefferson F. Khonghun, Irene G. Labadlabad, Daphne A. Lagon, Joseph "Jojo" L. Lara, Atty. Gerville "Jinky Bitrics" R. Luistro, Doris E. Maniquiz, Gloria Macapagal-Arroyo, Bai Dimple I. Mastura, Francisco "Lalo" T. Matugas, Ramon C.

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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:

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

3 **SEC. 2. Abolition of Travel Tax.** – The travel tax imposed under Presidential
4 Decree No. 1183, as amended, and Section 73 of Republic Act No. 9593, otherwise
5 known as the "Tourism Act of 2009," as amended, is hereby abolished.

6 **SEC. 3. Prohibition and Refund.** – Upon the effectivity of this Act, no travel
7 tax shall be collected by any government agency or private entity. For flights
8 scheduled on or after the date of effectivity of this Act, the collecting authority shall
9 immediately refund any previously paid travel tax to the passenger.

1 **SEC. 4. Appropriations.** - To ensure the continuity of programs and projects
2 previously funded by travel tax collections, the National Government shall provide the
3 necessary funding for the following agencies through the annual General
4 Appropriations Act (GAA):

5 1. the Tourism Infrastructure and Enterprise Zone Authority (TIEZA) for
6 tourism development projects and the subsidy for its operating
7 expenditures, if necessary;

8 2. the Commission on Higher Education for the Higher Education
9 Development Fund; and

10 3. the National Commission for Culture and the Arts for the National
11 Endowment Fund for Culture and the Arts.

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

16 **SEC. 6. Repealing Clause.** - All laws, presidential decrees, executive orders,
17 and other issuances inconsistent with any of the provisions of this Act are hereby
18 deemed repealed or amended accordingly.

19 **SEC. 7. Separability Clause.** - If any provision of this Act shall be declared
20 unconstitutional or invalid, the other provisions not affected thereby shall remain in full
21 force and effect.

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

24 Approved,

**House of Representatives
Committee Affairs Department**

**TWENTIETH CONGRESS
First Regular Session**

FACT SHEET

House Bill No. 8464

(In substitution of House Bills Numbered 7443, 7367, 7612, 7703, 7757,
150, 3529, 3890, 4793, 5821, 6228, 6979, 7155, 7307, 7631, 7695, and 7758)

(Approved by the Committee on March 11, 2026)

**AN ACT
ABOLISHING THE TRAVEL TAX**

Introduced by: Representatives Ferdinand Alexander A. Marcos, Eduardo R. Rama, Jr., Aniela Bianca D. Tolentino, Eric Go Yap, Paolo Henry M. Marcoleta, Eric L. Olivarez, Ricardo S. Cruz, Jr., Jorge Daniel S. Bocobo, Brian Raymund S. Yamsuan, Manuel "Manman" O. Ko, Marlyn L. Primicias-Agabas, Nathaniel M. Oducado, Eduardo "Bro. Eddie" C. Villanueva, Claudine Diana D. Bautista-Lim, Gerald Cloyd Alexis V. Galang, Rufus B. Rodriguez, Maximo B. Rodriguez, Jr., Keith Micah "Atty. Mike" D.L. Tan, Eleandro Jesus F. Madrona, Mikaela Angela B. Suansing, Atty. Miro S. Quimbo, Ysabel Maria J. Zamora, Yevgeny Vincente B. Emano, Brian Poe, Niko Raul S.J. Daza, Elijah Rumbaoa San Fernando, Bryan B. Revilla, Romeo S. Momo, Sr., Leonel "Jhong" D. Ceniza, Gil "KabarangayJr" Acosta, Antonio "Tonytypet" T. Albano, Juan Carlos "Arjo" C. Atayde, Ferdinand "B1" L. Beltran, Carl Nicolas C. Cari, Timothy Joseph E. Cayton, Janette L. Garin, Antonio B. Legarda, Jr., Jesus "Jess" R. Marquez, Ryan S. Recto, Crispin Diego D. Remulla, Ruth M. Sakaluran, Tobias "Toby" M. Tiangco, Girlie E. Veloso, Ma. Victoria Co-Pilar, Leila M. De Lima, Ralph Wendel P. Tulfo, Lani Mercado-Revilla, Ustadz Yusop T. Alano, Esmael G. Mangudadatu, Leody "Odie" F. Tarriela, Maria Carmen S. Zamora, Richard I. Gomez, DPA, Ferdinand L. Hernandez, Ann Matibag, Eulogio "Leo" R. Rodriguez, Bella Vanessa B. Suansing, Isidro D. Lumayag, Marlesa "Doc Marly" Hofer-Hasim, Imelda Quibranza Dimaporo, Maria Cristina C. Angeles, Linabelle Ruth R. Villarica, Junard "Ahong" Q. Chan, Jose Manuel "JM" F. Lagdameo, Alfredo "Albee" B. Benitez, Charisse Anne C. Hernandez, Benjamin C. Agarao, Jr., Roy M. Gonzales, Carmelo G. Lazatin, Jr., Katrina Reiko Chua-Tai, Alexander Ty Pimentel, Caroline B. Agyao, MD, Walfredo "Arman" R. Dimaguila, Jr., Roger Gaviola Mercado, Mario "Kokoy" O. Salvador, Edwin Ongchuan, Ziaur-Rahman "Zia" Alonto Adiong, Jose Manuel F. Alba, Jose "Joboy" S. Aquino II, Munir M. Arbison, Maria Rachel J. Arenas, Dean Asistio, Maria Vanessa "Vanvan" C. Aumentado, RN, Yasser Alonto Balindong, Julianne "Jam" L. Baronda, JB Bernos, John Tracy F. Cagas, Antonino G. Calixto, Jane T. Castro, Joel R. Chua, Dale B. Corvera, Agatha Paula Aguilar Cruz, Edwin L. Cruzado, MD, Midy N. Cua, Nelson "JR" Dayanghirang, Ma. Georgina P. De Venecia, Janice Degamo, Sittie Aminah Q. Dimaporo, Ernesto M. Dionisio, Jr., Mauricio G. Domogan, Gerardo "Gerryboy" J. Espina, Jr., Jonathan Keith T. Flores, Edsel A. Galeos, Dante S. Garcia, Alyssa Michaela "Mica" M. Gonzales, Kathryn Joyce F. Gorriceta, MD, Ramon N. Guico, Jr., Rhea Mae A. Gullas, Antonio T. Kho, Elisa "Olga" T. Kho, Wilton "Tonton" T. Kho, Jefferson F.

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Committee Referral: **COMMITTEE ON TOURISM (Primary)**
Committee Chairperson: **REP. ELEANDRO JESUS F. MADRONA**

Committee Referral: **COMMITTEE ON APPROPRIATIONS (Secondary)**
Committee Chairperson: **REP. MIKAELA ANGELA B. SUANSING**

Committee Referral: **COMMITTEE ON WAYS AND MEANS (Secondary)**
Committee Chairperson: **REP. ATTY. MIRO S. QUIMBO**

OBJECTIVE:

- To uphold the constitutional right to travel while promoting economic growth through the abolition of the travel tax

KEY PROVISIONS:

- Mandates the abolition of the travel tax, thereby prohibiting the collection of the same by any government agency or private entity from passengers upon the effectivity of this Act;
- Mandates that the collecting authority shall immediately refund any previously paid travel tax to the passenger for flights scheduled on or after the date of effectivity of this Act;
- Mandates the National Government, through the annual General Appropriations Act (GAA), to provide the necessary funding for the Tourism Infrastructure and Enterprise Zone Authority (TIEZA), Commission on Higher Education, and National Commission for Culture and the Arts to ensure the continuity of their respective programs and projects; and
- Mandates the TIEZA and the Department of Budget and Management to promulgate the rules and regulations for the implementation of the tax refund and the transition to GAA-based funding.

RELATED LAWS:

- Presidential Decree No. 1183, as amended
- Republic Act No. 9593, otherwise known as the "Tourism Act of 2009," as amended
- Republic Act No. 7722, otherwise known as the "Higher Education Act of 1994"
- Republic Act No. 7356, otherwise known as "Law Creating the National Commission for Culture and the Arts"