



HOUSE OF REPRESENTATIVES

H. No. 8884

BY REPRESENTATIVES ARCILLAS, GO (M.), RELAMPAGOS, NAVA, NUNEZ-MALANYAON, SUANSING (E.), SALO, MANALO, BATOCABE, GERON, MELLANA, SARMIENTO (C.), DURANO, CALDERON, LOBREGAT, BAGUILAT, MENDING, CERILLES, VELASCO-CATERA, AQUINO-MAGSAYSAY, LANETE, ABU, SALON, PIMENTEL, GARIN (S.), ALVAREZ (M.), NOEL, UYBARRETA, ROMUALDO, JAVIER, BOLILIA, TAMBUNTING, COLLANTES, PRIMICIAS-AGABAS, ALONTE, YU, SY-ALVARADO, VILLARAZA-SUAREZ, ROMAN, DEL ROSARIO, BARZAGA, DE VERA, GONZAGA, CHAVEZ, BERTIZ, VILLAFUERTE, VIOLAGO, CAMPOS, BRAVO (A.), ADVINCULA, GARCIA (J.E.), DALOG, ORTEGA (P.), AGGABAO, SINGSON, VARGAS-ALFONSO, CELESTE, ALBANO, BATAOIL, GO (A.C.), MANGAOANG, CUARESMA, BELARO, ESPINO, SALON, SAMBAR, COSALAN, ROQUE (H.), LAZATIN, ROMERO, MARCOS, TY, TING, VILLARIN, MARCOLETA, ATIENZA, MACAPAGAL-ARROYO, PINEDA, HERRERA-DY, PANGANIBAN, ACOSTA, SAVELLANO, BILLONES, PANOTES, MATUGAS, SARMIENTO (E.M.), AGLIPAY-VILLAR, SAGARBARRIA, BAUTISTA-BANDIGAN, DIMAPORO (M.K.), MADRONA, BERNOS, ROBES, DELOSO-MONTALLA, NOGRALES (J.J.) AND CANAMA, PER COMMITTEE REPORT NO. 1088

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,
2 entitled "Amending and Consolidating the Provisions on Travel Tax
3 of Republic Act No. 1478 as Amended and Republic Act No. 6141,
4 Prescribing the Manner of Collection Thereof, Providing Penalties
5 for Violations Thereof, and For Other Purposes", as amended by
6 Executive Order No. 283, series of 1987, is hereby further amended
7 to read as follows:

8 "SEC. 2. The following are exempted from the
9 payment of the travel tax imposed herein:

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

15 "(b) Officials, consultants, experts and employees
16 of the United Nations Organizations and of its agencies,
17 and those exempted under existing laws, treaties and
18 international agreements;

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

25 "(1) US military personnel and their dependents;

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

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

5 “(4) US State Department visitor-grantees
6 travelling on US government business.

7 “(d) Filipino overseas contract workers;

8 “(e) Crew members of ships and airplanes plying
9 international routes who are leaving the country to
10 assume their positions therein or to join their vessels or
11 airplanes;

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

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

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

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

26 “(j) Bona fide students whose scholarships have
27 been approved by the appropriate government agency
28 AND THOSE REPRESENTING THEIR SCHOOLS AND THE

1 COUNTRY IN INTERNATIONAL SPORTS TOURNAMENTS
2 AND ACADEMIC COMPETITIONS, AS CERTIFIED BY THE
3 DEPARTMENT OF EDUCATION OR THE COMMISSION ON
4 HIGHER EDUCATION;

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

6 “(l) Personnel of multinational companies with
7 regional headquarters at, but not engaged in business in
8 the Philippines, and their dependents if joining them
9 during the period of their assignments in the
10 Philippines as certified to by the Board of Investments;
11 [and]

12 “(M) PHILIPPINE REPRESENTATIVES TO ACADEMIC
13 CONFERENCES AND COMPETITIONS ABROAD, AS
14 CERTIFIED BY THEIR RESPECTIVE SCHOOLS, AND THE
15 DEPARTMENT OF EDUCATION OR THE COMMISSION ON
16 HIGHER EDUCATION;

17 “(N) PHILIPPINE REPRESENTATIVES TO
18 INTERNATIONAL SPORTS COMPETITIONS AS CERTIFIED
19 BY THEIR RESPECTIVE LOCAL GOVERNMENT UNITS
20 (LGUs) AND THE SPORTS ASSOCIATIONS SPONSORING
21 SUCH EVENTS;

22 “(O) PHILIPPINE REPRESENTATIVES TO
23 INTERNATIONAL BEAUTY PAGEANTS AS CERTIFIED
24 BY THEIR RESPECTIVE NATIONAL PAGEANT
25 ORGANIZATIONS; AND

26 “[(m)](P) Those authorized by the President of
27 the Philippines for reasons of national interest.”

1 SEC. 2. Section 2-A of the same decree, as amended, is hereby
2 further amended to read as follows:

3 "SEC. 2-A. Unless otherwise exempted under
4 Section 2 of the same decree, a reduced rate of P1,350
5 for first class passage and P810 for economy class
6 passage shall be imposed on the following:

7 "(a) Individuals who are 12 years old or below but
8 over two years of age;

9 "(b) Accredited Filipino journalists whose travel is
10 in pursuit of journalistic assignments as certified to by
11 the Press Secretary; and

12 "(c) Those authorized by the President of the
13 Philippines for reasons of national interest.

14 "A TWENTY PERCENT (20%) DISCOUNT ON TRAVEL
15 TAX IMPOSED ON FIRST CLASS AND ECONOMY CLASS
16 PASSAGES SHALL BE GRANTED TO THE FOLLOWING:

17 "(1) SENIOR CITIZENS DULY CERTIFIED UNDER
18 REPUBLIC ACT NO. 7432; AND

19 "(2) PERSONS WITH DISABILITIES DULY
20 CERTIFIED UNDER REPUBLIC ACT. NO. 7277."

21 SEC. 3. If any provision of this Act is declared
22 unconstitutional, the remainder of this Act or any provision
23 not affected thereby shall remain in full force and effect.

24 SEC. 4. Section 2 of Presidential Decree No. 1183, as
25 amended by Executive Order No. 283, entitled "Restructuring the
26 Travel Tax Exemptions and Restoring the Reduced Rates on
27 Certain Individuals, Amending for this Purpose, Presidential
28 Decree No. 1183, as Amended" Section 4 of Republic Act No. 7432,

1 entitled "An Act to Maximize the Contribution of Senior Citizens
2 to Nation Building, Grant Benefits and Special Privileges and For
3 Other Purposes," and Title Two of Republic Act No. 7277, also
4 known as the "Magna Carta for Disabled Persons" are hereby
5 amended accordingly. All other laws, executive orders, presidential
6 decrees, proclamations, rules, regulations, issuances, and
7 enactments or parts thereof inconsistent with this Act are hereby
8 repealed or modified accordingly.

9 SEC. 5. This Act shall take effect fifteen (15) days after its
10 publication in the *Official Gazette* or in a newspaper of general
11 circulation.

Approved,

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