



HOUSE OF REPRESENTATIVES

H. No. 8464

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BY REPRESENTATIVES MARCOS, DY (F.), RAMA, TOLENTINO, YAP (ERIC), MARCOLETA, OLIVAREZ, CRUZ (R.), BOCOBO, YAMSUAN, KO, PRIMICIAS-AGABAS, ODOCADO, VILLANUEVA, BAUTISTA-LIM, GALANG, RODRIGUEZ (R.), RODRIGUEZ (M.), TAN (K.M.), MADRONA, SUANSING (M.A.), QUIMBO, MIRAFLORES, ZAMORA (Y.M.), EMANO, POE, DAZA, SAN FERNANDO, REVILLA (B.), MOMO, CENIZA, ACOSTA, ALBANO, ATAYDE, BELTRAN, CARI, CAYTON, GARIN, LEGARDA, MARQUEZ, RECTO, REMULLA, SAKALURAN, TIANGCO, VELOSO, CO-PILAR, DE LIMA, TULFO (R.W.), MERCADO-REVILLA, ALANO, MANGUDADATU, TARRIELA, ZAMORA (M.C.), GOMEZ, HERNANDEZ (F.), MATIBAG, RODRIGUEZ (E.), SUANSING (B.V.), LUMAYAG, HOFER-HASIM, DIMAPORO (I.), ANGELES, VILLARICA, CHAN, LAGDAMEO (J.M.), BENITEZ (A.), HERNANDEZ (C.A.), AGARAO, GONZALES (R.), LAZATIN, CHUA-TAI, PIMENTEL, AGYAO, DIMAGUILA, MERCADO, SALVADOR, ONGCHUAN, ADIONG, ALBA, AQUINO, ARBISON (M.), ARENAS, ASISTIO, AUMENTADO, BALINDONG, BARONDA, BERNOS (J.), CAGAS, CALIXTO, CASTRO, CHUA, CORVERA, CRUZ (A.), CRUZADO, CUA, DAYANGHIRANG, DE VENECIA, DEGAMO, DIMAPORO (S.A.), DIONISIO, DOMOGAN, ESPINA, FLORES, GALEOS, GARCIA (D.), GONZALES (A.M.), GORRICETA, GUICO, GULLAS, KHO (A.), KHO (E.), KHO (W.), KHONGHUN, LABADLABAD, LAGON (D.), LARA, LUISTRO, MANQUIZ, MACAPAGAL-ARROYO, MASTURA, MATUGAS, NOLASCO, OAMINAL (H.), ORTEGA, PANALIGAN, PANOTES, PASCUAL, PLEYTO, REGENCIA, REVILLA (R.J.), ROMAN, ROMUALDEZ (F.M.), ROMUALDO, SAGARBARRIA, SALCEDA, SALVACION, SANTOS (M.A.S.), SOLON, SUAN, SUAREZ, TAN (J.), TAN (R.M.), TAN (S.), TIENG, TUAN, TUPAS, UY (D.C.), UY (R.), VARGAS-ALFONSO, VARGAS, VIOLAGO, YAP (C.), YU (J.V.), YU (J.K.), YULO, HERNANDEZ (D.), AQUINO-MAGSAYSAY, ANG, SHIMURA, DALOG, LEGAZPI, ESCUDERO, GUINTU, SALVAME, DEL MAR, VERGARA, AMANTE, BAÑAS-NOGRALES, ARBISON (M. JR.), LOYOLA, RIVERA, DELOS SANTOS, VALERIANO, CO, DAGOOC, LAGBAS, ELAGO, VILLA, TINIO, PEREZ, GONZALES (C.S.), CENDAÑA, CALDERON, YAP (A.), LORIA, BAUTISTA (J.M.), BRIONES, ROQUE, ACIDRE, MENDOZA, CELESTE, ABALOS, DIOKNO, LAGDAMEO (M.Y.M.), TEVES, LOPEZ, ZUBIRI, GONZALES (A.), ESPARES, PANCHO, BENITEZ (J.M.), CHAN (J.F.N.J.), PUMAREN AND YATCO

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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.”

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

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

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

12           (1) the Tourism Infrastructure and Enterprise Zone Authority (TIEZA) for  
13 tourism development projects and the subsidy for its operating  
14 expenditures, if necessary;

15           (2) the Commission on Higher Education for the Higher Education  
16 Development Fund; and

17           (3) the National Commission for Culture and the Arts for the National  
18 Endowment Fund for Culture and the Arts.

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

23           **SEC. 6. *Repealing Clause.*** – All laws, presidential decrees, executive orders,  
24 and other issuances inconsistent with any of the provisions of this Act are hereby  
25 deemed repealed or amended accordingly.

1           **SEC. 7. Separability Clause.** – If any provision of this Act shall be declared  
2 unconstitutional or invalid, the other provisions not affected thereby shall remain in full  
3 force and effect.

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

Approved,