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

EXPLANATORY NOTE

This bill seeks to provide additional benefits to senior citizens and persons
with disabilities and an incentive to students, athletes, academic participants, and
pageant contestants.

Those who bring honor to the country should be given incentives such as the
exemption from paying travel tax when they travel abroad to join sports
competitions, academic conferences, and beauty pageants. Likewise, additional
incentives must be given to our senior citizens and persons with disabilities. This
representation believes that such exemptions and discounts will not adversely affect
the country’s travel tax collections.

This bill was previously approved by the House on February 4, 2019.

In view of the foregoing, the immediate enactment and approval of this bill is
earnestly sought.

LIANDA B. BOLILIA
Representative
4th District, Batangas
Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

House Bill No. 2471

INTRODUCED BY HONORABLE LIANDA B. BOLILIA

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 the House of Representatives of the Philippines in Congress assembled:

SEC. 1. Section 2 of Presidential Decree No. 1183, entitled "Amending and Consolidating the Provisions on Travel tax of Republic Act No. 1478 as Amended and Republic Act No. 6141, Prescribing the Manner of Collection Thereof, Providing Penalties for Violations Thereof, and For Other Purposes", as amended by Executive Order No. 283, series of 1987, is hereby further amended to read as follows:

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

(a) Foreign diplomatic and consular officials and members of their staff who are duly accredited to the Republic of the Philippines including the immediate member of their families and household domestics whose entry as such has been authorized by the Philippine Government;

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

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

(1) US military personnel and their dependents;

(2) Filipinos in the US military services and their dependents;
“(3) Filipino employees of the US government travelling on US government business; and
“(4) US State Department visitor-grantees travelling on US government business.
“(d) Filipino overseas contract workers;
“(e) Crew members of ships and airplanes plying international routes who are leaving the country to join their vessels or airplanes;
“(f) Filipino citizens who are permanent residents of foreign countries provided they present evidence that they filed their income tax returns and paid income tax due thereon, if any, to the Philippine government for the preceding year;
“(g) Members of the Philippine foreign service officially assigned abroad who are leaving the country to assume their posts, including their dependents;
“(h) Officials and employees of the Philippine government or any of its departments, bureaus and agencies travelling on official business;
“(i) Persons whose travel is provided or funded by foreign governments with which the Philippine government maintains diplomatic relations;
“(j) Bonafide students whose scholarships have been approved by the appropriate government agency AND THOSE REPRESENTING THEIR SCHOOLS AND THE COUNTRY IN INTERNATIONAL SPORTS TOURNAMENTS AND ACADEMIC COMPETITIONS, AS CERTIFIED BY THE DEPARTMENT OF EDUCATION OR THE COMMISSION ON HIGHER EDUCATION;
“(k) Infants who are two years old or less;
“(l) Personnel of multinational companies with regional headquarters at, but not engaged in business in the Philippines, and their dependents if joining them during the period of their assignments in the Philippines as certified by the Board of Investments; [and]
“(M) PHILIPPINE REPRESENTATIVES TO ACADEMIC CONFERENCES AND COMPETITIONS ABROAD, AS CERTIFIED BY THEIR RESPECTIVE SCHOOLS, AND THE DEPARTMENT OF EDUCATION OR THE COMMISSION ON HIGHER EDUCATION;
“(N) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL SPORTS COMPETITIONS AS CERTIFIED BY THEIR RESPECTIVE LOCAL GOVERNMENT UNITS (LGUs) AND THE SPORTS ASSOCIATIONS SPONSORING SUCH EVENTS;
“(O) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL BEAUTY PAGEANTS AS CERTIFIED BY THEIR RESPECTIVE NATIONAL PAGEANT ORGANIZATONS; AND
“[(m)][(P) Those authorized by the President of the Philippines for reasons of national interest.”
SEC. 2. Section 2-A of the same decree, as amended, is hereby further amended to read as follows:

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

(a) Individuals who are 12 years old or below but over two years of age;
(b) Accredited Filipino journalists whose travel is in pursuit of journalistic assignments as certified to by the Press Secretary; and
(c) Those authorized by the President of the Philippines for reasons of national interest.

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

(1) SENIOR CITIZENS DULY CERTIFIED UNDER REPUBLIC ACT NO. 7432; AND
(2) PERSONS WITH DISABILITIES DULY CERTIFIED UNDER REPUBLIC ACT NO. 7277."

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

SEC. 4. Section 2 of Presidential Decree No. 1183, as amended by Executive Order No. 283, entitled "Restructuring the Travel Tax Exemptions and Restoring the Reduced Rates on Certain Individuals, Amending for this Purpose, Presidential Decree No. 1183, as Amended" Section 14 of Republic Act No. 7432, entitled "An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and For Other Purposes," and Title Two of Republic Act No. 7277, also known as the "Magna Carta for Disabled Persons" are hereby amended accordingly. All other laws, executive orders, presidential decrees, proclamations, rules, regulations, issuances, and enactments or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

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

Approved,