EXPLANATORY NOTE

This bill which seeks to expand the coverage of exemption from the payment of travel tax and providing travel tax discount to senior citizens and persons with disabilities has already been approved by the House of Representatives on its 3rd and final reading in the 17th Congress. On account of the bill’s importance to our senior citizens, this bill is being filed.

Section 4, Article XV of the 1987 Constitution provides, “(t)he family has the duty to care for its elderly members but the State may also do so through just programs of social security.” Section 11, Article II of the 1987 Constitution also provide, “(t)he State values the dignity of very human person and guarantees full respect for human rights”. From the inception of the 1987 Constitution, in an attempt to breath to life this mandate, numerous legislations were passed by Congress giving due recognition to Senior Citizens and persons with disabilities such as, but not limited to Republic Act 7432 and Republic Act 7277.

In an effort to pursue the valued Filipino tradition of caring for our senior citizens and persons with disabilities, there is a need to provide additional travel discounts for their use and comfort. The additional travel discount will be an affirmation of the government’s commitment to value our senior citizen’s contribution to nation building, and the government’s endeavour of giving primary care to our persons with disabilities.
In view of the foregoing, the approval of this bill is earnestly sought.

ATTY. TYRONE D. AGABAS
Representative
6th District, Pangasinan
Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 3856

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Introduced by Representative TYRONE D. AGABAS
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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 DEGREE NO. 1183, AS AMENDED

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

SECTION 1. Section 2 of Presidential Decree No.1183, entitle “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 Philippines, including the immediate members 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 assume their positions therein or 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) Bona fide 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 COMMISION ON HIGH 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 to by the Board of Invesments; [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 ORGANIZATIONS; AND

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

SECTION 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 the 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 journalist 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 4 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,