

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

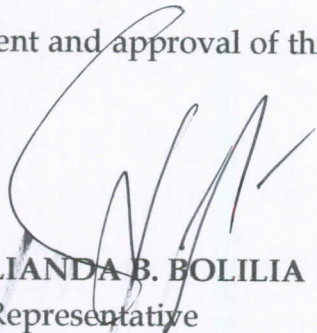
EXPLANATORY NOTE

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

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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:

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

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

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

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

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

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

20 "(2) Filipinos in the US military services and their dependents;

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

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

5 “(d) Filipino overseas contract workers;

6 “(e) Crew members of ships and airplanes plying international routes who are
7 leaving the country to join their vessels or airplanes;

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

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

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

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

17 “(j) Bonafide students whose scholarships have been approved by the
18 appropriate government agency AND THOSE REPRESENTING THEIR
19 SCHOOLS AND THE COUNTRY IN INTERNATIONAL SPORTS
20 TOURNAMENTS AND ACADEMIC COMPETITONS, AS CERTIFIED BY THE
21 DEPARTMENT OF EDUCATION OR THE COMMISSION ON HIGHER
22 EDUCATION;

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

24 “(l) Personnel of multinational companies with regional headquarters at, but
25 not engaged in business in the Philippines, and their dependents if joining them
26 during the period of their assignments in the Philippines as certified by the Board of
27 Investments; [and]

28 “(M) PHILIPPINE REPRESENTATIVES TO ACADEMIC CONFERENCES
29 AND COMPETITIONS ABROAD, AS CERTIFIED BY THEIR RESPECTIVE
30 SCHOOLS, AND THE DEPARTMENT OF EDUCATION OR THE
31 COMMISSION ON HIGHER EDUCATION;

32 “(N) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL SPORTS
33 COMPETITIONS AS CERTIFIED BY THEIR RESPECTIVE LOCAL
34 GOVERNMENT UNITS (LGUs) AND THE SPORTS ASSOCIATIONS
35 SPONSORING SUCH EVENTS;

36 “(O) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL BEAUTY
37 PAGEANTS AS CERTIFIED BY THEIR RESPECTIVE NATIONAL PAGEANT
38 ORGANIZATONS; AND

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

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

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

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

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

9 "(c) Those authorized by the President of the Philippines for reasons of
10 national interest

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

14 **"(1) SENIOR CITIZENS DULY CERTIFIED UNDER REPUBLIC ACT NO.
15 7432; AND**

16 **"(2) PERSONS WITH DISABILITIES DULY CERTIFIED UNDER
17 REPUBLIC ACT NO. 7277."**

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

20 SEC. 4. Section 2 of Presidential Decree No. 1183, as amended by Executive
21 Order No. 283, entitled "Restructuring the Travel Tax Exemptions and Restoring the
22 Reduced Rates on Certain Individuals, Amending for this Purpose, Presidential
23 Decree No. 1183, as Amended" Section 14 of Republic Act No. 7432, entitled "An Act
24 to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits
25 and Special Privileges and For Other Purposes," and Title Two of Republic Act No.
26 7277, also known as the "Magna Carta for Disabled Persons" are hereby amended
27 accordingly. All other laws, executive orders, presidential decrees, proclamations,
28 rules, regulations, issuances, and enactments or parts thereof inconsistent with this
29 Act are hereby repealed or modified accordingly.

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

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33 Approved,