

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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**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 3<sup>rd</sup> and final reading in the 17<sup>th</sup> 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.

A handwritten signature in blue ink, consisting of a large, loopy oval shape with a horizontal line crossing through it, extending to the right.

ATTY. TYRONE D. AGABAS  
Representative  
6<sup>th</sup> District, Pangasinan

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

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

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

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

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

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



- 21                   “(2) Filipinos in the US military services and their dependents;
- 22                   “(3) Filipino employees of the US government travelling on US  
23 government business; and
- 24                   “(4) US State Department visitor-grantees travelling on US  
25 government business.
- 26                   “(d) Filipino overseas contract workers;
- 27                   “(e) Crew members of ships and airplanes plying international routes who  
28 are leaving the country to assume their positions therein or to join their  
29 vessels or airplanes;
- 30                   “(f) Filipino citizens who are permanent residents of foreign countries  
31 provided they present evidence that they filed their income tax returns and  
32 paid income tax due thereon, if any, to the Philippine government for the  
33 preceding year;
- 34                   “(g) Members of the Philippine foreign service officially assigned abroad  
35 who are leaving the country to assume their posts, including their  
36 dependents;
- 37                   “(h) Officials and employees of the Philippine government or any of its  
38 departments, bureaus and agencies travelling on official business;
- 39                   “(i) Persons whose travel is provided or funded by foreign governments  
40 with which the Philippine government maintains diplomatic relations;
- 41                   “(j) Bona fide students whose scholarships have been approved by the  
42 appropriate government agency AND THOSE REPRESENTING THEIR  
43 SCHOOLS AND THE COUNTRY IN INTERNATIONAL SPORTS  
44 TOURNAMENTS AND ACADEMIC COMPETITIONS, AS CERTIFIED BY  
45 THE DEPARTMENT OF EDUCATION OR THE COMMISSION ON HIGH  
46 EDUCATION;
- 47                   “(k) Infants who are two years old or less;
- 48                   “(l) Personnel of multinational companies with regional headquarters at,  
49 but not engaged in business in the Philippines, and their dependents if  
50 joining them during the period of their assignments in the Philippines as  
51 certified to by the Board of Investments; [and]
- 52                   “(m) PHILIPPINE REPRESENTATIVES TO ACADEMIC CONFERENCES  
53 AND COMPETITIONS ABROAD, AS CERTIFIED BY THEIR  
54 RESPECTIVE SCHOOLS, AND THE DEPARTMENT OF EDUCATION OR  
55 THE COMMISSION ON HIGHER EDUCATION;

56           “(n) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL SPORTS  
57           COMPETITIONS AS CERTIFIED BY THEIR RESPECTIVE LOCAL  
58           GOVERNMENT UNITS (LGUs) AND THE SPORTS ASSOCIATIONS  
59           SPONSORING SUCH EVENTS;

60           “(o) PHILIPPINE REPRESENTATIVES TO INTERNATIONAL BEAUTY  
61           PAGEANTS AS CERTIFIED BY THEIR RESPECTIVE NATIONAL  
62           PAGEANT ORGANIZATIONS; AND

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

65           SECTION 2. Section 2-A of the same decree, as amended, is hereby further  
66           amended to read as follows:

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

70                       “(a) Individuals who are 12 years old or below but over two years of  
71                       age;

72                       “(b) Accredited Filipino journalist whose travel is in pursuit of  
73                       journalistic assignments as certified to by the Press Secretary; and

74                       “(c) Those authorized by the President of the Philippines for reasons  
75                       of national interest.

76                               “A TWENTY PERCENT (20%) DISCOUNT ON TRAVEL TAX  
77                               IMPOSED ON FIRST CLASS AND ECONOMY CLASS PASSAGES  
78                               SHALL BE GRANTED TO THE FOLLOWING:

79                                       “(1) SENIOR CITIZENS DULY CERTIFIED UNDER  
80                                       REPUBLIC ACT NO. 7432; AND

81                                       “(2) PERSONS WITH DISABILITIES DULY CERTIFIED  
82                                       UNDER REPUBLIC ACT NO. 7277

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

86           Sec. 4. Section 2 of Presidential Decree No. 1183, as amended by Executive  
87           Order No. 283, entitled “Restructuring the Travel Tax Exemptions and  
88           Restoring the Reduced Rates on Certain Individuals, Amending for this  
89           Purpose, Presidential Decree No. 1183, as Amended” Section 4 of Republic  
90           Act No. 7432, entitled “ An Act to Maximize the Contribution of Senior Citizens  
91           to Nation Building, Grant Benefits and Special Privileges and For Other



92 Purposes,” and Title Two of Republic Act No. 7277, also known as the “Magna  
93 Carta for Disabled Persons” are hereby amended accordingly. All other laws,  
94 executive orders, presidential decrees, proclamations, rules, regulations,  
95 issuances, and enactments or parts thereof inconsistent with this Act are  
96 hereby repealed or modified accordingly.

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

99 Approved,