

AN ACT CONSOLIDATING THE PROVISIONS ON TRAVEL TAX BY AMENDING CERTAIN SECTIONS OF PRESIDENTIAL DECREE NO. 1183, AS AMENDED.

BATAS PAMBANSA BLG. 38, September 07, 1979

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Be it enacted by the Batasang Pambansa in session assembled:

SECTION 1. Section 1 of Presidential Decree No. 1183, as amended, is hereby further amended to read as follows:

"SECTION 1. There is hereby imposed, in lieu of the travel taxes levied under Section three of Republic Act No. 1478, as amended, and Section six of Republic Act No. 6141, a travel tax from: (a) all citizens of the Philippines; (b) permanent resident aliens; and (c) non-immigrant aliens who have stayed in the Philippines for more than one (1) year who are leaving the country, irrespective of the place of issuance of ticket and the form and place of payment. A travel tax of P1,350 shall be imposed on passengers travelling under first class passage and P810 for those travelling under economy class passage: Provided, however, That a reduced rate of P540 for first class passage and P405 for economy class passage as provided for under Republic Act Nos. 1478 and 6141 shall be imposed on those enumerated under Section 2-A of this decree."

SEC. 2. Section 2 of Presidential Decree No. 1183, as amended, is hereby further amended to read as follows:

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

"a) Officials and employees of the Philippine Government or any of its ministries, bureaus, and instrumentalities travelling on official business;

"b) Persons whose fares are paid out of Philippine Government funds;

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

"d) Officials, consultants, experts and employees of the United Nations Organization and of its agencies, and those exempted under existing laws, treaties and international agreements;

"e) 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 assignment in the Philippines as certified to by the Ministry of Trade;

"f) Crew members of ships and airplanes plying international routes who are leaving the country to join their vessels or airplanes or to assume their positions therein;

"g) Filipino citizens who are permanent residents of foreign countries who have stayed in the Philippines for a period of not more than one (1) year;

"h) Bona fide students whose studies have been approved by the NEDA Scholarship Committee and foreign students enrolled in the Philippines and their dependents;

"i) Infants who are two years old or less;

"j) Scientists and experts of any nationality invited by the Philippine Government in the interest of science and technology;

"k) Destitutes certified to by the Ministry of Social Services and Development as such needing medical treatment not available in the Philippines as certified to by the Ministry of Health, and whose fares are paid for by private individuals, charitable institutions and organizations;

"l) United States military personnel and other United States nationals, including their dependents in proper cases as indicated herein below, who are travelling on United States government-owned or chartered transport facilities or with fares expended out of United States Government funds, to wit:

"1) United States military personnel and their dependents;

"2) Filipinos in the United States Military Service and their dependents;

"3) Filipino employees of the United States Government travelling on United States Government business;

"4) U.S. State Department visitor-grantees travelling on United States Government business; and

"5) Destitute American repatriates.

"m) Persons whose travel is provided or funded by foreign governments with which the Philippine Government maintains diplomatic relations;

"n) Those authorized by the President of the Philippines for reasons of national interest."

SEC. 3. Section 2-A of the same decree is hereby further amended to read as follows:

"SEC. 2-A. Unless otherwise exempted under Section 2 of the same Act, a reduced rate of P540 for first class passage and P405 for economy class passage shall be imposed on the following:

"a) Filipino journalists duly accredited by the Minister of Public Information whose travel is in pursuit of journalistic assignments, as certified to by their editors;

"b) Officials and employees of government-owned and controlled corporations travelling on official business;

"c) Members of government-organized economic, scientific, educational, trade, tourism, and cultural missions and/or exhibits as certified to by the Ministry concerned;

"d) Individuals who are twelve years old or below but over 2 years of age;

"e) Those travelling under steerage class;

"f) Officials and employees of travel agencies, airline and shipping companies travelling on non-revenue tickets, discounted tickets and tickets with service fees as part of their employment contracts;

"g) Recipients of awards and grants from foreign governments, institutions and organizations as certified to by the NEDA;

"h) Those authorized by the President of the Philippines for reasons of national interest."

SEC. 4. A new section, referred to as Section 2-B, is hereby inserted to read as follows:

"SEC. 2-B. Contract workers, their spouses and dependents 21 years of age or below, with approved employment contracts and duly certified by the Ministry of Labor shall be subject to a rate of P400 for first class passage and P300 for economy class passage."

SEC. 5. Proceeds to be realized from the additional tax shall accrue entirely to the General Fund of the National Government.

SEC. 6. All laws, decrees, orders and regulations or parts thereof, which are inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 7. This Act shall take effect immediately upon its approval.

Approved, September 7, 1979.

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