

GOVERNING THE RELEASE OF TRAVEL TAXES COLLECTED UNDER R.A. NO. 1478 AND 6141 (AS AMENDED)

EXECUTIVE ORDER NO. 499, February 15, 1978

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/24453eb0b8de/>

WHEREAS, travel taxes collected under R.A. No. 1478 and 6141, as amended by P.D. No. 1183 and 1205 are the primary sources of funding for the operating expenses of the Philippine Tourism Authority, including those for tourism development projects approved by the President;

WHEREAS, P.D. No. 1234 institutes a procedure for the management of Special and Fiduciary Funds of the national government;

WHEREAS, it is necessary to have an efficient mechanism for the release of travel tax proceeds to the Philippine Tourism Authority while maintaining an adequate system of fiscal control.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution and by Sec. 3 of P.D. No. 1234, do hereby approve and order a fund release mechanism to the Philippine Tourism Authority of travel tax proceeds;

Sec. 1. All proceeds of the travel tax shall be utilized exclusively for the operations and special projects of the Philippine Tourism Authority, subject to the approval of Special Budgets as provided for by Sec. 40 of P.D. No. 1177: Provided, That funds for regular operating expenses shall be automatically released by the Budget Commission upon approval of the agency's staffing pattern and estimates of maintenance and operating expenditures and equipment requirements: Provided, Further, That fund releases for expenditures on capital outlays and special undertakings shall be subject to specific approval by the President.

Sec. 2. Collections from the travel tax shall be remitted to the Treasury in accordance with existing rules and regulations. The needs of the Philippine Tourism Authority shall be funded through the usual budgetary and fund release mechanism, which shall be done on an annual basis for current operating expenditures and on a case to case basis for special projects and capital outlays. Fund releases during CY 1978 shall be made from the General Fund Adjustments item in P.D. No. 1250. The estimates of budgetary requirements for CY 1979 and subsequent years shall be duly provided for in the General Appropriations Decrees and supported by travel tax proceeds.

Sec. 3. This Executive Order shall take effect immediately.

Done in the City of Manila, this 15th day of February, in the year of Our Lord, nineteen hundred and seventy-eight.

(SGD.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(SGD.) JACOBO C. CLAVE
Presidential Executive Assistant

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.