NATIONAL ADMINISTRATIVE REGISTER · APRIL 14, 1994

GUIDELINES IN THE PROCESSING OF APPLICATION AND ISSUANCE OF CERTIFICATION FOR TRAVEL TAX EXEMPTION PURPOSES.

BIR REVENUE MEMORANDUM ORDER NO. 31-94, April 14, 1994

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I
Objectives

1. To document the internal procedures for processing applications of Balikbayans for travel tax exemption (as provided for in Presidential Decree No. 1183, as amended by Executive Order No. 283) and for the issuance of the necessary certification.

2. To monitor and evaluate the quality of services provided by the BIR to the Balikbayans availing of the exemption privilege.

II
Responsible Office

The Tax Assistance Unit of Revenue Region No. 6 (Manila) is hereby tasked with implementing the function of processing of applications of Balikbayans for travel tax exemption purposes and issuance of the necessary certification.

III
Guidelines

1. The following are the general requirements for application of travel tax exemption:

a)

The Balikbayan must be present when applying for travel tax exemption if he/she is 18 years of age and above. A representative is only allowed if the applicant is 17 years old and below; 60 years old and above; or for meritorious reasons, in all other cases.

b)

The filing of the application for travel tax exemption should not exceed one year from the date of arrival in the Philippines (Section 6, Rule No. 11, Department of Finance).

2. A Balikbayan who meets the above general requirements shall secure the application/affidavit form (See Annex A[*]) from the Tax Assistance Unit of Revenue Region No. 6. The application/affidavit form should be duly initialed by a designated officer.

3. The Balikbayan shall accomplish the application/affidavit form and submit this together with the following requirements for notation and/or verification by a designated officer of the Tax Assistance Unit:

a)

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Philippines passport;

b)

Proof of permanent residence abroad, such as a Certification of Residence issued by the Philippine Embassy/Consulate in the country which do not grant permanent resident status or appropriate entries in the passport;

c)

If employed, proof of income tax payment, such as the original and/or xerox copy of the Philippine income tax return and official receipt of payment of tax due, if any, for the most current year.

d)

If the Balikbayan claims to be a dependent and is 18 years old or above but below 60 years of age, a Certification of Unemployment/No Income issued by the Philippine Embassy/Consulate in the country of residence or from an appropriate officer in the country wherein the Philippines does not maintain an Embassy or Consular Office.

4. The Balikbayan shall be advised to file a tax return and pay the necessary income tax if the requirement in no. 2 (c) above is not available.

5. The designated officer or any other designated signatory in the Tax Assistance Unit shall sign the certification (See Annex B) upon verification of the submitted documents.

6. The designated officer shall maintain a record which contains the certification number, the taxpayer's name, amount of income tax paid, if any and where paid. If no payment was made, the reason for non-payment shall be indicated in the appropriate column.

This record shall be the basis for verification of the filing of the income tax return of the concerned Balikbayan in case the Department of Tourism inquires or if the same Balikbayan again applies for travel tax exemption within the same year.

7. After recording the above data, the designated officer shall require the Balikbayan to pay the documentary stamp tax and the certification fee. Upon payment of the fees, the numbered certification shall be issued to the Balikbayan. The numbering system of the certification shall be on a chronological basis, preceded by the year when such certification is issued.

8. Upon release of the certification, the Balikbayan shall be requested to accomplish the survey form (See Annex C*) and drop the same in the dropbox provided for this purpose.

9. On a weekly basis, the results of the survey shall be tabulated and a report submitted by a responsible official in the Tax Assistance Unit to the Regional Director of Revenue Region No. 6 not later than Tuesday following each week. The results of the survey shall be one of the basis for evaluating the efficiency and the effectiveness of the Tax Assistance Unit.

IV
Effectivity

This Order shall take effect immediately.

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Adopted: 14 Apr. 1994

(Sgd.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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[*] Text available upon request at the Office of the National Administrative Register (ONAR), U.P. Law Center, Diliman, Quezon City.

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