

REVENUE REGULATIONS DEFINING GROSS RECEIPTS FOR COMMON CARRIER'S TAX FOR INTERNATIONAL CARRIERS PURSUANT TO SECTION 118 OF THE TAX CODE AMENDING SECTION 10 OF REVENUE REGULATION...

BIR REVENUE REGULATIONS NO. 11-2011, July 20, 2011

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/40b5560b7b2b/>

Section 1. Section 10 of Revenue Regulations No. 15-2002 is hereby amended to read as follows:

"SEC. 10. COMMON CARRIER'S TAX LIABILITY OF INTERNATIONAL CARRIERS. §151 For purposes of determining the Common Carrier's Tax liability of International airline companies pursuant to Section 118 of the National Internal Revenue Code, gross receipts shall include, but shall not be limited to the total amount of money or its equivalent representing the contract or ticket price, excess baggage fees, freight/cargo fees, mail fees, rentals, penalties, deposits applied as payments, advance payments and other service charges and fees actually or constructively received during the taxable quarter from the passage of persons, excess baggage, cargo and/or mail, originating from the Philippines in a continuous and uninterrupted flight, irrespective of the place of sale or issue and the place of payment of the passage documents.

Provided, that tickets revalidated, exchanged and/or indorsed to another international airline shall likewise form part of the gross receipts if the passenger boards a plane in a port or point in the Philippines.

Provided, further, that for a flight which originates from the Philippines, but where transshipment of passenger takes place at any port outside the Philippines on another airline, only the aliquot portion of the cost of the ticket corresponding to the leg flown from the Philippines to the point of transshipment shall form part of the Gross Receipts."

Section 2. Effectivity. These Revenue Regulations shall take effect after fifteen (15) days following its publication in any newspaper of general circulation.

Adopted: 20 July 2011

(SGD.) CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

(SGD.) KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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.