

AMENDING CERTAIN SECTIONS OF PRESIDENTIAL DECREE NOS. 1183 AND 1867

PRESIDENTIAL DECREE NO. 1935, June 11, 1984

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WHEREAS, the objectives of Government in imposing a travel tax to discourage unnecessary foreign travel and encourage domestic tourism has not been fully achieved; and

WHEREAS, there is an apparent need to pursue this objective further particularly in the light of the present economic situation;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the further amendment of certain sections of Presidential Decree No. 1183, as amended, as follows:

SECTION 1. Section 1 of Presidential Decree No. 1183; as amended, is hereby 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 the equivalent in pesos of Two Hundred Dollars (US\$200.00) shall be imposed on passengers travelling under first class passage and the peso equivalent of One Hundred Twenty Dollars (US\$120.00) for those travelling under economy class passage; Provided, however, that a reduced rate of the peso equivalent of One Hundred Twenty-five Dollars (US\$125.00) for first class passage and the peso equivalent of Seventy-five Dollars (US\$75.00) for economy class passage shall be imposed on those enumerated under Section 2-A of this Decree."

SEC. 2. Section 2 of the Presidential Decree No. 1867 is hereby amended to read as follows:

"Section 2. Proceeds to be realized from the additional tax shall accrue entirely to the General Fund of the National Government; Provided, however, that the Philippine Tourism Authority shall be allowed to maintain its projected receipts for 1984 out of total travel tax collections."

SEC. 3. Section 2 of Presidential Decree No. 1183 as amended, is hereby further amended to read as follows:

"Section 2. The following shall be exempt from the payment of the travel tax imposed under Section 1 of this Decree by securing a Travel Tax Exemption Certificate from the Philippine Tourism Authority:

"(a) 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;

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

"(c) Personnel of multi-national 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 and Industry;

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

"e) 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;

"f) Bona fide students who studies abroad have been approved by the NEDA Scholarship Committee and foreign students whose studies in the country is financed by their government or by an international organization;

"g) Infants who are two years old or less.

"h) United States military personnel and other United States nationals, including their dependents in proper cases as indicated hereinbelow, who are traveling 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 traveling on United States Government business;

"4) U.S. States Department visitor grantees traveling on United States Government business and

"5) Destitute American repatriates

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

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

SEC. 4. Section 2—A of the same decree is hereby further amended to read as follows:

"Section 2—A. Unless otherwise exempted under Section 2 of the same Act, a reduced rate of the peso equivalent of One Hundred Twenty-five Dollars (US\$ 125.00) for first class passage and the peso equivalent of Seventy-five Dollars (US\$ 75.00) for economy class passage shall be imposed on the following:

"a) Individuals who are twelve years old or below but over two years of age;

"b) Those travelling under steerage class;

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

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

SEC. 5. Section 2—B, as inserted by Batas Pambansa Blg. 38, is hereby amended to read as follows:

"Section 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 and Employment shall be subject to a rate of the peso equivalent of Sixty Dollars (US\$ 60.00) for first class passage and the peso equivalent of Thirty-five Dollars (US\$35.00) for economy class passage."

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

SEC. 7. This Decree shall take effect on August 15, 1984.

Done in the City of Manila, this 11th of June in the Year of Our Lord, Nineteen Hundred Eighty-Four.

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