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“BALIKBAYAN” TRAVEL TAX EXEMPTION

BIR REVENUE MEMORANDUM CIRCULAR NO. 13-91, March 04, 1991

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For the information of all those concerned, the following mattes are presented pertaining to the “Balikbayan” Travel Tax Exemption program;

1. Filipino “Balikbayans” can request for exemption from travel tax when they depart for abroad pursuant to Presidential Decree No. 1183 as amended by Executive Order No. 283.

2. For purposes of qualifying for travel tax exemption, the term “Balikbayan” refers to “Filipino citizen who are permanent residents of foreign countries, provided they present evidence that they have their income tax returns and paid income tax due thereon, if any, to the Philippine Government for the preceding year.” (Section 1(f), Executive Order No. 283.)

“Filipino citizens who are permanent residents of foreign countries” refers to:

a. those who have been granted permanent resident status by the foreign government; or

b. those who have resided uninterruptedly for a period of 5 years without having been absent therefrom for more than 6 months in any one year in countries which have restrictive immigration policies.

The exemption shall not granted if the passenger’s permanent resident status has lapsed or he has stayed in the Philippines for more than one (1) year, whichever comes first. (Section 6, Rule II, Department of Finance).

3. The application for the travel tax exemption must submit/present the following applicable documents to Room 409, International Tax Affairs Division (ITAD), BIR National Office Building, Diliman, Quezon City:

a. Philippine passport;

b. Proof of permanent residence abroad: Certification of Residence issued by the Philippine Embassy/Consulate in countries which do not grant permanent resident status, or appropriate entries in the passport;

c. If employed/with income, original and xerox copy of Philippine income tax return and official receipt of payment of tax due, if any, for the preceding year. If the Philippine passport was issued abroad this year, or is stamped as having paid income tax by Philippine Embassy/Consulate, submit copy of stamped page on passport. The applicant can file his income tax return in ITAD upon applying for the tax exemption.

d. If applicant claims to be a dependent and 18 years old or above but below 65 years of age, Certification of Unemployment/No Income issued by the Philippine Embassy/Consulate in the country of residence or from appropriate officer in the country wherein the Philippines does not maintain an Embassy or Consular Office.

This takes effect immediately.

Adopted: 21 Jan. 1991

(SGD.) JOSE U. ONG
Commissioner

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