



SENATE

'19 JUL 11 P3:50

S.B. No. 384

RECEIVED

INTRODUCED BY: SENATOR EMMANUEL D. PACQUIAO

AN ACT
ABOLISHING THE PHILIPPINE TRAVEL TAX IMPOSED TO FILIPINOS
DEPARTING FROM ALL INTERNATIONAL AIRPORTS AND SEAPORTS IN THE
PHILIPPINES

EXPLANATORY NOTE

Filipinos departing from all international airports and seaports to travel abroad are imposed with travel tax ranging from Three Hundred Pesos (Php 300) to Two Thousand Seven Hundred Pesos (Php 2,700).

Under Republic Act No. 9593 or the Tourism Act of 2009, 50 percent of the travel tax collection will be given to TIEZA while 40 percent is allotted for the Commission on Higher Education for tourism-related educational programs, and the remainder will be given to the National Commission for Culture and the Arts.

While the allocation of the travel tax is undisputable for a lawful purpose, however, the means is unreasonable as the purposes for which it was created have no clear connection to traveling. Rather, it imposes an unnecessary burden to travelers and thereby reduces their right to mobility.

It is also worthy to note that on November 4, 2002, Philippines entered into ASEAN Tourism Agreement with South East Asian Nations phasing out travel levies and travel taxes on nationals of ASEAN Member State traveling to other ASEAN Member States. Despite said Agreement, travel taxes are still imposed upon individuals traveling to other ASEAN Member States.

In view of the foregoing, this bill seeks to remove the burden of travel tax to Filipinos by abolishing the imposition of Philippine Travel Tax to Filipinos departing from all international airports and seaports in the country.

Thus, the immediate passage of this measure is earnestly sought.

EMMANUEL D. PACQUIAO

'19 JUL 11 P 3:50

SENATE

S.B. No. 384

RECEIVED BY



INTRODUCED BY: SENATOR EMMANUEL D. PACQUIAO

AN ACT
ABOLISHING THE PHILIPPINE TRAVEL TAX IMPOSED TO FILIPINOS
DEPARTING FROM ALL INTERNATIONAL AIRPORTS AND SEAPORTS IN THE
PHILIPPINES

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

1 **SECTION 1. *Repeal.*** – Provisions of laws relating to the authority to collect or receive
2 funding from the collection of Travel Tax, including but not limited to, Republic Act No.
3 1478, as amended, Republic Act No. 7356, Republic Act No. 7722, and Republic Act No.
4 9593, are hereby repealed.

5
6 **SEC. 2. *Effect of Repeal.*** – The collection of travel taxes will be prohibited after the
7 effectivity of this Act. For flights that are scheduled on or after the effectivity of this Act and
8 the travel taxes due were collected prior to the effectivity of this Act, the travel taxes paid
9 shall be refunded.

10
11 **SEC. 3. *Appropriations.*** – The amount necessary for the programs funded by the travel tax
12 collections and for the implementation of this Act shall be charged to the respective
13 appropriations under the current General Appropriations Act (GAA) of the Department of
14 Tourism for the Tourism Infrastructure and Enterprise Zone Authority, the Commission on
15 Higher Education for the Higher Education Development Fund, and the National
16 Commission for Culture and the Arts for the National Endowment Fund for Culture and the
17 Arts. Thereafter, such sums as may be necessary shall be included in the annual GAA.

18
19 **SEC. 4. *Implementing Rules and Regulations.*** – Within sixty (60) days from the
20 promulgation of this Act, the Tourism Infrastructure and Enterprise Zone Authority shall
21 formulate the implementing rules and regulations in connection with the immediate refund
22 provided in Section 2 hereof.

23
24 **SEC. 5. *Separability Clause.*** – Should any provision or part of this Act be declared
25 unconstitutional, the other provisions or parts not affected thereby shall remain valid and
26 effective.
27

28 **SEC. 6.** *Effectivity.* This Act shall take effect fifteen (15) days after its publication in two (2)
29 newspapers of general circulation.

30

31

32

33 *Approved,*