


NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
Second Regular Session )



23 AUG -1 P1 :23

**SENATE**

**S. No. 2379**

RECEIVED BY: 

---

**Introduced by Senator Jinggoy Ejercito Estrada**

---

**AN ACT  
GIVING SENIOR CITIZENS A TWENTY PERCENT (20%) DISCOUNT ON  
TRAVEL TAX, FURTHER AMENDING FOR THIS PURPOSE REPUBLIC ACT NO.  
7432, OTHERWISE KNOWN AS "AN ACT TO MAXIMIZE THE CONTRIBUTION  
OF SENIOR CITIZENS TO NATION BUILDING, GRANT BENEFITS AND  
SPECIAL PRIVILEGES AND FOR OTHER PURPOSES"**

**EXPLANATORY NOTE**

Article XIII, Section 11 of the Constitution provides that the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children. Article XV, Section 4 of the Constitution, further declares that it is the duty of the family to take care of its elderly members while the State may design programs of social security for them.


Under Sections 10 and 11, Article II of the 1987 Constitution, Declaration of Principles and State Policies, it is also declared that the State shall provide social justice in all phases of national development and that the State values the dignity of every human person and guarantees full respect for human rights.

Consistent with these constitutional principles, this measure recognizes the support and valuable contributions of senior citizens in nation-building and to grant

them various benefits and privileges. This bill aims to provide senior citizens with a 20% discount on travel tax, easing their financial burden and encouraging them to travel and explore while fostering their social and economic inclusion.

This intended reduction on travel tax seeks to promote travel and leisure activities among seniors, enabling them to experience new places, cultures, and environments, which can contribute to their overall quality of life. Additionally, this measure recognizes that travel can foster social connections and engagement, which are essential for the mental and emotional well-being of senior citizens and continued participation in national development.

In this light, the immediate passage of this bill is highly recommended.



**JINGGOY EJERCITO ESTRADA**

NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
Second Regular Session )



23 AUG -1 P1 :23

SENATE

RECEIVED BY

S. No. 2379

---

**Introduced by Senator Jinggoy Ejercito Estrada**

---

**AN ACT  
GIVING SENIOR CITIZENS A TWENTY PERCENT (20%) DISCOUNT ON  
TRAVEL TAX, FURTHER AMENDING FOR THIS PURPOSE REPUBLIC ACT NO.  
7432, OTHERWISE KNOWN AS "AN ACT TO MAXIMIZE THE CONTRIBUTION  
OF SENIOR CITIZENS TO NATION BUILDING, GRANT BENEFITS AND  
SPECIAL PRIVILEGES AND FOR OTHER PURPOSES"**

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

1 Section 1. Section 4 of Republic Act No. 7432, as amended by Republic Act  
2 9257 and Republic Act 9994, is hereby further amended to read as follows:

3 "SEC. 4. Privileges for the Senior Citizens. – x x x  
4 "(m) senior citizens shall be given a 20% discount on travel  
5 tax."

6 Sec 2. Pursuant to Section 73 of Republic Act No. 9593, the Tourism  
7 Infrastructure and Enterprise Zone Authority (TIEZA) shall be the principal agency  
8 responsible for the timely and appropriate collection of the travel tax.

9 Sec. 3. *Separability Clause.* – If any provision or part thereof, is held invalid or  
10 unconstitutional, the remainder of the law or the provisions not otherwise affected  
11 shall remain valid and subsisting.

12 Sec. 4. *Repealing Clause.* – Any law, presidential decree or issuance, executive  
13 order, letter of instruction, administrative order, rule or regulation contrary to, or  
14 inconsistent with the provisions of this Act is hereby repealed or amended accordingly.

1           Sec. 5. *Effectivity.* – This Act shall take effect fifteen (15) days after its  
2 publication in the Official Gazette or in a newspaper of general circulation.

*Approved,*