

**[ EXECUTIVE ORDER NO. 282, July 25, 1987 ]**

**DECLARING A ONE-TIME AMNESTY ON UNSETTLED TRAVEL TAX ASSESSMENTS SUBJECT TO CERTAIN CONDITIONS**

WHEREAS, there is a substantial amount of revenue due and collectible by the government from unsettled travel tax assessments from 1974 onward;

WHEREAS, the granting of a travel tax amnesty would accelerate the settlement of overdue travel tax assessments by erring airline companies;

WHEREAS, to ensure that henceforth the travel tax law would be complied with strictly, no further amnesty of travel tax assessments shall be granted;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by the sovereign will of the Filipino people and the Constitution, do hereby order:

Section 1. A one-time amnesty of unsettled travel tax assessments of airline companies from 1974 to December 31, 1986 is hereby granted subject to the following conditions:

- a. Assessments involving the unremitted actual collection of travel taxes shall be paid in full.
- b. Travel taxes due which have not been collected in whole or in part shall be subject to a compromise payment of twenty-five per cent (25%) of the amount due.
- c. All surcharges and penalties appertaining to sub-paragraphs a and b above shall be condoned.

Section 2. Travel tax assessments which are pending in courts may be covered by the amnesty provided that prior court approval is sought by the parties concerned.

Section 3. The application for the travel tax amnesty shall be filed at, and in the form prescribed by, the Department of Tourism.

Section 4. Subject to such rules and regulations as may be promulgated by the Secretary of Finance, in consultation with the Secretary of Tourism, the amount due under this amnesty may be paid in one lump-sum or in installments. Should any installment not be paid on its due date, the total unpaid balance of the unsettled travel tax and the corresponding penalties and surcharges appertaining to such unpaid balance shall become automatically due and demandable and shall be enforced in accordance with law.