

**[ PTA RESOLUTION NO. 1-32-91, December 24,  
1991 ]**

WHEREAS, in the course of the performance of its functions PTA has issued certain Rules and Regulations;

WHEREAS, there is a need to re-issue the same rules and regulations in compliance with administrative requirements;

WHEREFORE, BE IT RESOLVED, as it is hereby RESOLVED, that all PTA Rules and Regulations existing and valid as of this date are hereto re-issued and shall have retroactive from the date of the effectivity of E.O. 292 otherwise known as the Administrative Code of 1987.

Adopted: 24 Dec. 1991

(SGD.) RAFAEL M. ALUNAN III  
*Chairman*

(SGD.) JOSE A. CAPISTRANO, JR.  
*Vice-Chairman*

(SGD.) JOSE MARI N. ESTEBAN III  
*Director*

(SGD.) DANIEL G. CORPUZ  
*Director*

(SGD.) GERARDO C. ISADA  
*Director*

**Revised PTA Rules and Regulations  
Implementing Presidential Decree No.  
1183, As Amended by P.D. 1205 and  
Batas Pambansa Blg. 38, on Travel  
Tax**

Pursuant to Section 6 of Presidential Decree No. 1183, as amended, the following rules and regulations on travel taxes are hereby promulgated:

**RULE I  
Coverage**

These rules and regulations shall govern the procedure for the imposition of travel tax under Presidential Decree No. 1183, as amended, the manner of collection thereof, the exemptions therefrom, and the penalties for the violations of the said Presidential Decree and these Regulations.

**RULE II  
Basis**

Travel taxes shall be collected from all passengers leaving the country irrespective of the place of issuance of ticket and the form or place of payment — pursuant to P.D. 1183, as amended.

### **RULE III**

#### **Travel Tax Rates**

The rates imposed by PD 1183, as amended, are as follows: (B.P. 38/P.D. 1867/E.O. 283)

- |              |   |
|--------------|---|
| 1. P2,700.00 | for first class passage   |
| 2. P1,620.00 | for economy class passage   |
| 3. P1,350.00 | Reduced rate on<br>first class passage  |
| 4. P810.00   | Reduced rate on<br>economy class passage  |
| 5. P400.00   | Reduced rate on<br>first class passage for<br>dependents of<br>contract workers   |
| 6. P300.00   | Reduced rate on economy<br>class passage for<br>dependents of contract<br>workers |

### **RULE IV**

#### **Persons Covered by the Travel Tax**

The following persons are subject to the travel tax:

1. Citizens of the Philippines;
2. Permanent resident aliens;
3. Non-resident aliens who have stayed in the Philippines for more than one (1) year.

### **RULE V**

#### **Persons not Covered by the Travel Tax**

Non-immigrant aliens who have not stayed in the Philippines for more than one (1) year.

### **RULE VI**

#### **Persons Exempted from the Travel Tax (E.O. 283)**

The following persons as enumerated under Section 2 of Presidential Decree No. 1183, as amended, shall be exempted from the travel tax and shall be issued a Travel Tax Exemption Certificate (PTA Form No. 354) upon presentation of passport and compliance with the requirements enumerated hereunder, *except as otherwise*

*specified in the case of Filipino overseas contract workers (Amendment 1/1/90):*

1. Foreign diplomatic and consular officials and members of their staff who are duly accredited to the Philippines, including the immediate members of their families and household domestics whose entry as such has been authorized by the Philippine Government.

- a. Submission of a certification from the Office of the Protocol, Department of Foreign Affairs, or from their respective embassies or consulates, that the passenger belongs to the category abovementioned.

2. Officials, consultants, experts and employees of the United Nations Organization and of its agencies, and those exempted under existing laws, treaties and international agreements.

For purposes of the travel tax, included herein are dependents of such officials, consultants, experts and employees whose travel is funded by the international organizations or institutions concerned.

- a. Submission of a certification from the United Nations Organization and/or of its agencies. In cases of those exempted under existing laws, treaties and international agreements, submission of certification and proof from the agency or organization concerned, that passenger belongs to the category abovementioned and that their travel is funded by the agency or organization concerned.

3. United States military personnel and other United States Nationals, including their dependents in proper cases as indicated herein below, who are travelling on United States Government owned or chartered transport facilities or with fares expended out of United States government funds, to wit:

- 1) US military personnel and their dependents;
- 2) Filipinos in the US military service and their dependents;
- 3) Filipino employees of the US Government traveling on US Government business;
- 4) US State Department visitor-grantees traveling on US Government business

(a) Submission of Government Transportation Request (GTR) for a plane ticket or a certification from the US Embassy that the fare is paid from the US Government funds.

4. Filipino Overseas Contract Workers

- 1) *Land-based workers, seafarers and balik-manggagawa duly processed and certified as such by the Philippine Overseas Employment Administration*

*(a) Submission to the airline concerned of the original copy of the Overseas Employment Certificate (OEC) issued by the*

*Department of Labor and Employment (DOLE) through the POEA.*

2. *Workers other than those referred to in 4(1) above such as those who are hired on-site by foreign or Filipino principals, including but not limited to, the following:*

*Officers and employees of multinational or foreign corporations abroad;*

*Missionaries;*

*Officers and employees of branch or subsidiary of a Philippine corporation located abroad; Employees of Philippine embassies abroad who were hired on site;*

*Household staff of members of the Philippine foreign service officially assigned abroad;*

*(a) submission of a certificate of work or employment issued by the Philippine embassy or consular office in the country where they work; or*

*(b) submission of a photocopy of employment contract authenticated by the Philippine embassy or consular office abroad. (DOF Memo, March 29, 1990)*

5. Crew members of airplanes plying international routes who are leaving the country to assume their positions therein or to join their airplanes.

- a. Submission of a certificate from the Bureau of Air Transportation that the crew member is joining his aircraft and indicating further the following:

- 1) Name of passenger;

- 2) Position; and

- 3) Location of aircraft wherein the passenger is a crew member (Amendment 1-190).

6. Filipino citizens who are permanent residents of foreign countries who present evidence that they have filed their income tax returns and paid income tax due thereon, if any, to the Philippine Government for the preceding year.

For purposes of the travel tax, "Filipino citizens who are permanent residents of foreign countries" refers to those who have been officially granted permanent resident status by foreign governments concerned. This includes Filipinos who have resided uninterruptedly for a period of five years without having been absent therefrom for more than six (6) months in any one year as certified to by the Filipino consulate in countries which have restrictive immigration policies.

The exemption shall not be 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.

- a. Submission of proof of permanent residence abroad, or as the case may be, of a Certification of Residence issued by the Philippine embassy or consular office in the country which does not grant permanent resident status or appropriate entries in the passport;
- b. Presentation of proof, and submission of a photo copy thereof, of having filed a Philippine income tax return and paid income tax due thereon, if any, for the preceding year;
- c. In case of Filipinos who are not employed, including non-working spouses citizens of foreign countries where said Filipinos reside, submission of a certification of his unemployment status from the Philippine Embassy or consular office in his country of residence or the appropriate officer in the country wherein the Philippines does not maintain an embassy or a consular office.

7. Members of the Philippine foreign service officially assigned abroad who are leaving the country to assume their posts, including their dependents.

- a. Submission of a certification to this effect from the Department of Foreign Affairs

8. Official and employees of the Philippine Government or any of its departments, bureaus and agencies travelling on official business.

For purposes of the travel tax, the term "agencies" shall exclude government-owned and controlled corporations.

- a. Submission of a certified true copy of the travel authority or travel order from the Department Secretary concerned to the effect that such officials/employees are traveling on official business.

9. *Bonafide* students whose scholarships have been approved by the appropriate government agency.

For purposes of the travel tax, "student" is defined as a person attending formal classes in an educational institution for the purpose of taking up a course leading to a diploma the duration of which is not less than one year.

- a. Submission of a certification to this effect from the government agency concerned.

10. Persons whose travel is provided or funded by foreign governments with which the Philippine Government maintains diplomatic relations.

- a. Submission of proof that travel is provided by said foreign government.

11. Infants who are two (2) years old or less.

- a. Submission of a certified true copy of birth certificate or a photo copy of passport.

12. Personnel of multinational companies with regional headquarters at, but not engaged in business in the Philippines, and their dependents if joining them during