

**[ BIR REVENUE MEMORANDUM ORDER NO. 31-94,  
April 14, 1994 ]**

**GUIDELINES IN THE PROCESSING OF APPLICATION AND  
ISSUANCE OF CERTIFICATION FOR TRAVEL TAX EXEMPTION  
PURPOSES.**

**I**

**Objectives**

1. To document the internal procedures for processing applications of Balikbayans for travel tax exemption (as provided for in Presidential Decree No. 1183, as amended by Executive Order No. 283) and for the issuance of the necessary certification.
2. To monitor and evaluate the quality of services provided by the BIR to the Balikbayans availing of the exemption privilege.

**II**

**Responsible Office**

The Tax Assistance Unit of Revenue Region No. 6 (Manila) is hereby tasked with implementing the function of processing of applications of Balikbayans for travel tax exemption purposes and issuance of the necessary certification.

**III**

**Guidelines**

1. The following are the general requirements for application of travel tax exemption:
  - a) The Balikbayan must be present when applying for travel tax exemption if he/she is 18 years of age and above. A representative is only allowed if the applicant is 17 years old and below; 60 years old and above; or for meritorious reasons, in all other cases.
  - b) The filing of the application for travel tax exemption should not exceed one year from the date of arrival in the Philippines (Section 6, Rule No. 11, Department of Finance).
2. A Balikbayan who meets the above general requirements shall secure the application/affidavit form (See Annex A<sup>\*</sup>) from the Tax Assistance Unit of Revenue Region No. 6. The application/affidavit form should be duly initialed by a designated officer.
3. The Balikbayan shall accomplish the application/affidavit form and submit this together with the following requirements for notation and/or verification by a