

[PRESIDENTIAL DECREE NO. 1935, June 11, 1984]

AMENDING CERTAIN SECTIONS OF PRESIDENTIAL DECREE NOS. 1183 AND 1867

WHEREAS, the objectives of Government in imposing a travel tax to discourage unnecessary foreign travel and encourage domestic tourism has not been fully achieved; and

WHEREAS, there is an apparent need to pursue this objective further particularly in the light of the present economic situation;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and decree the further amendment of certain sections of Presidential Decree No. 1183, as amended, as follows:

SECTION 1. Section 1 of Presidential Decree No. 1183; as amended, is hereby amended to read as follows:

"Section 1. There is hereby imposed, in lieu of the travel taxes levied under Section three of Republic Act No. 1478, as amended, and Section six of Republic Act No. 6141, a travel tax from (a) all citizens of the Philippines; (b) permanent resident aliens; and (c) non-immigrant aliens who have stayed in the Philippines for more than one (1) year who are leaving the country, irrespective of the place of issuance of ticket and the form and place of payment. A travel tax of the equivalent in pesos of Two Hundred Dollars (US\$200.00) shall be imposed on passengers travelling under first class passage and the peso equivalent of One Hundred Twenty Dollars (US\$120.00) for those travelling under economy class passage; *Provided, however*, that a reduced rate of the peso equivalent of One Hundred Twenty-five Dollars (US\$125.00) for first class passage and the peso equivalent of Seventy-five Dollars (US\$75.00) for economy class passage shall be imposed on those enumerated under Section 2-A of this Decree."

SEC. 2. Section 2 of the Presidential Decree No. 1867 is hereby amended to read as follows:

"Section 2. Proceeds to be realized from the additional tax shall accrue entirely to the General Fund of the National Government; *Provided, however*, that the Philippine Tourism Authority shall be allowed to maintain its projected receipts for 1984 out of total travel tax collections."

SEC. 3. Section 2 of Presidential Decree No. 1183 as amended, is hereby further amended to read as follows:

"Section 2. The following shall be exempt from the payment of the travel tax imposed under Section 1 of this Decree by securing a Travel Tax Exemption Certificate from the Philippine Tourism Authority: