

[ **PRESIDENTIAL DECREE NO. 1205, October 03, 1977** ]

**FURTHER AMENDING PRESIDENTIAL DECREE NO. 1183 ENTITLED "AMENDING AND CONSOLIDATING THE PROVISIONS ON TRAVEL TAX OF REPUBLIC ACT NO. 1478 AS AMENDED AND REPUBLIC ACT NO. 6141, PRESCRIBING THE MANNER OF COLLECTION THEREOF, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES."**

**WHEREAS**, it is the policy of the Government to remove the unnecessary barriers to travel and simplify travel regulations;

**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 amendment of Presidential Decree No. 1183 as follows:

**SECTION 1.** Section 1 of PD 1183 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 P1,000 shall be imposed on passengers travelling under first class passage and P600 for those travelling under economy class passage: Provided, however, That a reduced rate of P400 for first class passage and P300 for economy class passage as provided for under Republic Act Nos. 1478 and 6141 shall be imposed on those enumerated under Sec. 2-A of the Decree.

"The above rates may be amended from time to time upon recommendation of the Secretary of Tourism, to take effect upon approval by the President."

**SEC. 2.** Section 2 is hereby amended to read as follows:

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

"a) Officials and employees of the Philippine Government or any of its departments, bureaus and instrumentalities travelling on official business;

"b) Persons whose fares are paid out of Philippine Government funds;

"c) Foreign diplomatic and consular officials and members of their staff who are duly accredited to the Republic of the Philippines including the immediate members of their families and household domestics whose entry as such has been authorized by the Philippine Government;

"d) Officials, consultants, experts and employees of the United Nations organization and of its agencies, and those exempted under existing laws, treaties and international agreements;

"e) Personnel of multi-national companies with regional headquarters at, but not engaged in business in the Philippines, and their dependents if joining them during the period of their assignment in the Philippines as certified to by the Department of Trade;

"f) Crew members of ships and airplanes plying international routes who are leaving the country to join their vessels or airplane or to assume their positions therein;

"g) Filipino citizens who are permanent residents of foreign countries who have stayed in the Philippines for a period of not more than one (1) year;

"h) Bona-fide students whose studies have been approved by the NEDA Scholarship Committee and foreign students whose studios in the country is financed by their government or by an international organization.

"i) Infants who are two years old or less;

"j) Scientists and experts of any nationality invited by the Philippine Government in the interest of science and technology;

"k) Destitutes certified to by the Department of Social Services & Development as such needing medical treatment not available in the Philippines as certified to by the Department of Health, and whose fares are paid for by private individuals, charitable institutions and organizations ;

"l) Those authorized by the President of the Philippines for reasons of national interest."

**SEC. 3.** A new Section, referred to as Section 2-A is hereby inserted to read as follow:

**"SEC. 2-A.** Unless otherwise exempted under Sec. 2 above, a reduced rate of P400 for first class passage and P300 for economy class passage shall be imposed on the following:

"a) Contract workers, their spouses and dependents 21 years of age or below, with approved employment contracts and duly certified by the Department of Labor;

"b) Filipino journalists duly accredited by the Secretary of Public Information whose travel is in pursuit of journalistic assignments, as certified to by their editors;

"c) Officials and employees of government-owned and controlled corporations travelling on official business;

"d) Members of government-organized economic, trade, tourism and cultural missions and/or exhibits as certified to by the Department concerned;