

INFORMATION ON PHILIPPINE TRAVEL TAX EXEMPTION

In consonance with the Revenue Regulation No. 5-2001 dated 31 July 2001 issued by the Secretary of Finance, revoking the requirement for non-resident citizens, overseas contract workers (OCWs) and seamen to file Information Returns on income derived from sources outside the Philippines, Filipino permanent residents abroad may avail themselves of the travel tax exemption privilege under Sec. 2(f) of Executive Order No. 283, which amended P.D. No. 1183, as amended, upon submission of the following, to wit:

- 1) **Proof of permanent residence in a foreign country**, which may either be:
 - a. The **official document** issued by the foreign government concerned evidencing the grant of permanent resident status to the Filipino citizen, or,
 - b. **Certificate of Residence** issued by the Philippine Embassy or Consular Office in countries which have restrictive immigration policies, to the effect that the person has resided therein uninterruptedly for a period of 5 years without having been absent therefrom for more than 6 months in any one year. Appropriate entries in the passport establishing the 5-year residence are acceptable in lieu of the Certificate of Residence.
- 2) **Copy of passport identification page and page showing the latest arrival date in the Philippines.**

The exemption shall not be granted if the passenger's permanent resident status has lapsed or has stayed in the Philippines for more than one (1) year, whichever comes first.

REQUIREMENTS FOR OVERSEAS WORKERS:

- 1) Those hired on-site by foreign or Filipino principals – Certificate of Work from the Philippine Embassy or Consular Office in the country where they work. The exemption is valid only for travel to the place of work.
- 2) Those registered at the Philippine Overseas Employment Administration (POEA) – Overseas Employment Certificate issued by POEA serves as travel tax exemption certificate. There is no need to secure exemption certificate from the Philippine Tourism Authority.

REQUIREMENTS FOR DEPENDENTS OF OVERSEAS CONTRACT WORKERS:

- 1) Legitimate spouse:
 - Passport
 - Marriage Contract
 - Overseas Employment Certificate/Balik Manggagawa Form issued by the POEA
- 2) Legitimate unmarried children below 21 years old:
 - Passport
 - Birth Certificate
 - OEC/Balik Manggagawa Form issued by the POEA

Originals of documents are to be presented and photocopies are to be submitted. A processing fee is collected for every certificate issued.

HOW TO AVAIL OF TRAVEL TAX EXEMPTION

- 1) Secure original documents specified and make one (1) copy of each
- 2) Proceed to the nearest Philippine Tourism Authority (PTA) Travel Tax Office, and:
 - Show original documents for authentication of photocopies
 - Submit copies (Note: some documents may have to be submitted in original)
 - Pay tax and/or processing fee; and,
 - Wait for the release of certificate and official receipt (O.R.)
- 3) Present the certificate of Travel Tax Exemption/O.R. to the PTA personnel at the airport upon demand.

For more information about Philippine Travel Tax Exemption, you can visit the website of the Philippine Tourism Authority: www.philtourism.com