

EXECUTIVE ORDER NO. 283

RESTRUCTURING THE TRAVEL TAX EXEMPTIONS AND RESTORING THE
REDUCED RATES ON CERTAIN INDIVIDUALS, AMENDING FOR THIS
PURPOSE, PRESIDENTIAL DECREE NO. 1183, AS AMENDED

WHEREAS, the nature and purpose of travel of certain individuals necessitate that they should not be subject to the travel tax or, as the case may be, that they should pay the reduced or preferential travel tax rates:

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, do hereby order:

Section 1. Section 2 of Presidential Decree No. 1183, as amended, is hereby further amended to read as follows:

"Section 1. The following are exempted from the payment of the travel tax imposed herein:

- a) 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;
- b) Officials, consultants, experts and employees of the United Nations Organization and of its agencies, and those exempted under existing laws, treaties and international agreements;
- c) US military personnel and other US nationals, including their dependents and in proper cases as indicated below, who are travelling on US government-owned or chartered transport facilities or with fares expended out of the US 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 travelling on US government business; and

4. US State Department visitor-grantees travelling on US government business.
- d) Filipino overseas contract workers;
- e) Crew members of ships and airplanes plying international routes who are leaving the country to assume their positions therein or to join their vessels or airplanes;
- f) Filipino citizens who are permanent residents of foreign countries provided they 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;
- g) Members of the Philippine foreign service officially assigned abroad who are leaving the country to assume their posts, including their dependents;
- h) Officials and employees of the Philippine government or any of its departments, bureaus and agencies travelling on official business;
- i) Persons whose travel is provided or funded by foreign governments with which the Philippine government maintains diplomatic relations;
- j) Bonafide students whose scholarships have been approved by the appropriate government agency;
- k) Infants who are two years old or less;
- l) Personnel of multinational companies with regional headquarters at, but not engaged in business in the Philippines, and their dependents if joining them during the period of their assignments in the Philippines as certified to by the Board of Investments; and
- m) Those authorized by the President of the Philippines for reasons of national interest."

Section 2. Section 2-A of the same decree is hereby further amended to read as follows:

"Sec. 2-A. Unless otherwise exempted under Section 2 of the same decree, a reduced rate of ₱1,350 for first class passage and ₱810 for economy class passage shall be imposed on the following:

- a) Individuals who are 12 years old or below but over two years of age;

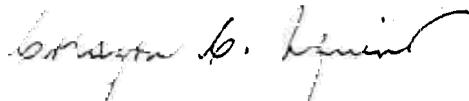
- b) Accredited Filipino journalists whose travel is in pursuit of journalistic assignments as certified to by the Office of the Press Secretary; and
- c) Those authorized by the President of the Philippines for reasons of national interest."

Section 3. The Secretary of Finance, in consultation with the Secretary of Tourism, shall promulgate the necessary rules and regulations to effectively implement this Executive Order.

Section 4. All laws, orders, issuances, rules and regulations or parts thereof which are inconsistent with the provisions of this Executive Order are hereby repealed or modified accordingly.

Section 5. This Executive Order shall take effect fifteen (15) days following its publication in a newspaper of general circulation.

DONE in the City of Manila, this 25th day of July, in the year of Our Lord, Nineteen Hundred and Eighty-Seven.



By the President:



JOKER P. ARROYO
Executive Secretary