

Frequently Asked Questions on Philippine Travel Tax Exemption

What is the Philippine Travel Tax and who are required to pay it?

The Philippines levies a travel tax on the following persons who are leaving the Philippines:

- (1) Filipino citizens,
- (2) Foreigners who are permanently residing or immigrants in the Philippines, and
- (3) Foreigners who have stayed in the Philippines for more than one year.

How much is the Philippine Travel Tax?

PHP 2,700. - for first class passengers and **PHP 1,620.-** for economy class passengers. The standard reduced rate for minors is (PHP 1,350.- / PHP 810.-), and the privileged reduced rate for dependents of overseas Filipino contract workers is (PHP 400.- / PHP 300.-).

Who are exempted from paying the Travel Tax?

Filipino citizens who are **permanent residents abroad** and **Balibkayan** visitors, who have stayed in the Philippines for **less than one year** (under Sec. 2 (1) of Executive Order No. 283, which amended P.D. No. 1183, as amended). Also exempted are **Overseas Filipino Contract Workers**.

What documents do I need to apply for travel tax exemption?

For **Filipino permanent residents** in Germany:

1. **Proof of permanent residence**, which can be either:
 - a) An official document issued by the German government (for example, *Aufenthaltstitel* that is *unbefristet*) showing that the Filipino citizen has permanent resident status, or
 - b) Appropriate entries in the Philippine passports showing five years' residence abroad.
2. **Copy of passport**, the identification page (with picture and personal data) and the page showing the latest arrival date in the Philippines.

For **Overseas Filipino Contract Workers**:

1. If the Filipino overseas contract worker is hired on-site by foreign or Filipino principals - **Certification of Work** from the Philippine Embassy or Consulate. The exemption is valid only for travel to the place of work.
2. If the Filipino overseas contract worker registered with the Philippine Overseas Employment Administration (POEA) – the **Overseas Employment Certificate (OEC)** issued by POEA serves as travel tax exemption certificate. There is no need to secure an exemption certificate.

For **Dependents** of Overseas Filipino Contract Workers:

1. For the legitimate spouse:
 - a) Passport
 - b) Marriage Contract
 - c) Overseas Employment Certificate / Balik Manggagawa form from POEA.

2. For legitimate unmarried children below 21 years of age
 - a) Passport
 - b) Overseas Employment Certificate / Balik Manggagawa form from POEA.

How do I apply for Travel Tax Exemption?

1. Secure original documents specified above and make one (1) copy of each.
2. Go to the nearest Tourism Infrastructure and Enterprise Zone Authority (TIEZA) (formerly *Philippine Travel Authority PTA*) Travel Tax Field Office in the Philippines - in the airports, or in TIEZA provincial field offices (see <http://www.tieza.com.ph/pages-provincial-offices.php>) and
 - Show original documents and submit photocopies. (Note: some documents may have to be submitted in original).
 - Pay a **processing fee** (around PHP 200.-) per person.
 - Wait for the **Travel Tax Exemption Certificate** / official receipt to be released to you. Below is a sample:

PTA Form 354
(Rev. 2002)

PHILIPPINE TOURISM AUTHORITY
TRAVEL TAX EXEMPTION CERTIFICATE

This is to certify that Mr./Ms. [redacted] with Passport
No. [redacted] is exempted from payment of travel tax pursuant to
Sec. 2F of P.D. 1183, as amended. (Ticket No. [redacted])

Date Issued April 21, 2008
O.R. No. 6716529

Processor AOA

IMPORTANT

1. Valid only for travel to: [redacted]
2. Not valid if departing after: Oct. 27, 2008
3. Not valid with erasures/alterations.
4. Valid only for one departure/issuance of ticket.

Manager, Revenue Department
TEC F-627882

3. Present the Travel Tax Exemption Certificate to the authorities at the airport upon demand.

For detailed information on Travel Tax Exemption, please visit:

Tourism Infrastructure and Enterprise Zone Authority
www.tieza.com.ph

As of 12 January 2012