

A Review of the Impact of the COVID-19 Pandemic on the Travel Tax Collection of the Government*

I. INTRODUCTION

The Coronavirus Disease 2019 (COVID-19) pandemic has turned the world upside down due to its effect on everybody's well-being and its domino effect on almost all sectors of the economy that led to the economic slowdown.

Tourism is one of the industries adversely affected by the pandemic as many countries, including the Philippines, have adopted travel restrictions to contain the spread of the virus, which caused a drastic decline in the travel tax collection by the government.

This paper examines the impact of the COVID-19 pandemic on travel tax revenue to serve as valuable input to fiscal policymakers.

II. BACKGROUND INFORMATION

The travel tax is a levy imposed by the national government on all citizens of the Philippines, permanent resident aliens, and non-immigrant aliens who have stayed in the Philippines for more than one year and are traveling to other countries. The travel tax is payable before the departure from the Philippines, irrespective of the place where the air ticket is issued and the form or place of payment.

Pursuant to Republic Act (RA) No. 1478,¹ which took effect on June 15, 1956, the travel tax was first imposed on all fares of passengers leaving the country as well as on the fares of those returning or coming in, if payable in the Philippines. Back then, the purpose of the travel tax was to help carry out the mandates of the then Board of Travel and Tourist

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¹ Entitled, "An Act to Create a Board of Travel and Tourist Industry, Defining its Power, Duties and Responsibilities, and for Other Purposes", (June 15, 1956).

Industry (BTTI), which became the Philippine Tourism Authority in 1973.² The tax was collected from the passengers by the carriers and travel agencies issuing foreign travel passenger tickets and remitted to the then BTTI. Aside from being the source of funds for tourism-related agencies, the travel tax also served as a tool to discourage unnecessary foreign travel and encourage domestic tourism.

Under RA 1478, the tax imposed was based on passage cost, ranging from a low of P7.50 (for passage cost not more than P60) to a high of P100 (for passage cost more than P1,000). It was amended by RA 6141,³ effective November 4, 1970, which changed the tax base from passage cost to passage class, where P300.00 for first class passage and P200.00 for economy class passage were imposed.

In 1977, Presidential Decree (PD) No. 1183⁴ restructured the travel tax rates to not exceeding the equivalent of 15% of the fare involved but in no case shall the tax be less than P2,000 for those traveling under the first class passage; P1,250 for economy class passage; and P750 for all others. On October 3, 1977, or in less than two months, the tax rates were reduced to P1,000 for first class passage and P600 for economy class passage pursuant to PD 1205.⁵

In 1979, by virtue of Batas Pambansa Blg. 38,⁶ the rates were increased to P1,350 for first class passage and P810 for economy class passage. Later in July 1983, the tax rates were amended by PD 1867⁷ by further increasing first class passage and economy class passage to P2,700 and P1,620, respectively. With the issuance of PD 1935⁸ in 1984, the travel tax rates were payable in the peso equivalent of \$200 for first class passage and \$120 for economy class passage.

² Pursuant to PD 189 entitled, "Amending Part IX of the Integrated Reorganization Plan by Renaming the Department of Trade and Tourism as the Department of Tourism, and Creating the Department of Tourism with a Philippine Tourist Authority Attached to It in Lieu of Philippine Tourist Commission", (May 11, 1973).

³ Entitled, "An Act to Create a Peace and Order Special Account in the General Fund to Finance the Activities and Functions of the Police Commission as Defined in the Police Act of 1966 and Certain Police Activities of the National Bureau of Investigation and for Other Purposes", (November 4, 1970).

⁴ 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 Violations Thereof, and for Other Purposes", (August 21, 1977).

⁵ Entitled, "Further Amending PD 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 Violations Thereof, and for Other Purposes", (October 3, 1977).

⁶ Entitled, "An Act Consolidating the Provisions on Travel Tax by Amending Certain Sections of PD 1183, as Amended", (September 7, 1979).

⁷ Entitled, "Further Increasing the Travel Tax Rates as Provided for in Presidential Decree No. 1183, as Amended by Presidential Decree No. 1205 and Batas Pambansa Blg. 38", (July 1, 1983).

⁸ Entitled, "Amending Certain Sections of Presidential Decree Nos. 1183 and 1867", (June 11, 1984).

The latest amendatory law regarding the full travel tax rates is PD 1957⁹ enacted on October 10, 1984, which restored the travel tax rates of P2,700 and P1,620 for first class passage and economy class passage, respectively, prescribed in PD 1867. There are also the standard reduced and privileged reduced travel tax rates extended to certain individuals. In summary, the present travel tax rates are shown in Table 1.

Table 1

Travel Tax Rates

Particulars	Rates (in Pesos)	
	First class	Economy class
a. Full Travel Tax	2,700.00	1,620.00
b. Standard Reduced Travel Tax	1,350.00	810.00
c. Privileged Reduced Travel Tax	400.00	300.00

Notes. Standard reduced travel tax - minors, accredited Filipino journalists whose travel is in pursuit of a journalistic assignment, and those authorized by the President of the Republic of the Philippines for reasons of national interest may avail of the said rate.

Privileged reduced travel tax - for the legitimate spouse of an overseas Filipino worker (OFW), unmarried children of an OFW whether legitimate or illegitimate who are below 21 years of age, and children of OFWs with disabilities even above 21 years of age, provided that the dependent is traveling to the OFW's worksite.

The Tourism Infrastructure and Enterprise Zone Authority (TIEZA) is the government agency mandated by law to collect the travel tax pursuant to RA 9593,¹⁰ otherwise known as the "Tourism Act of 2009." The airlines, shipping companies, and travel agencies operating in the Philippines are delegated to collect said tax upon issuance of the tickets. For tickets issued outside the Philippines or for internet-booked tickets, the passengers are required to pay directly to the TIEZA travel tax offices, travel tax counters at major international airports, or the TIEZA's Online Travel Tax Payment System via www.traveltax.tieza.gov.ph.

There are individuals who are exempt from the payment of travel tax pursuant to PD 1183, as amended, and other special laws such as OFWs, foreign diplomatic and consular officials and members of their staff, and grantees of foreign government-funded trips, to name a few.¹¹ Every passenger entitled to travel tax exemption should first secure a Travel Tax Exemption Certificate from the TIEZA prior to leaving the country. Pursuant to TIEZA

⁹ Entitled, "Increasing the International Airport Passenger Terminal Fee and Abolishing the Increase in the Travel Tax Provided Under Presidential Decree No. 1935, as Amended by Presidential Decree No. 1951, and for Other Purposes", (October 10, 1984).

¹⁰ Entitled, "An Act Declaring a National Policy for Tourism as an Engine of Investment, Employment, Growth and National Development, and Strengthening the Department of Tourism and its Attached Agencies to Effectively Efficiently Implement that Policy, and Appropriating Funds Therefor", (May 13, 2009).

¹¹ See Annex A for the full list of individuals exempt from the payment of travel tax.

Memorandum Circular No. 1 s. 2016,¹² effective July 25, 2016, no processing fee will be collected for every travel tax certificate to be issued, whether for exemption, reduced rate, or refund.

Fifty percent of the proceeds from the travel tax is allocated to the TIEZA for its infrastructure projects, capital outlays, and administrative expenses, while 40% goes to the Higher Education Development Fund (HEDF) of the Commission on Higher Education (CHED), and the remaining 10% goes to the National Endowment Fund for Culture and the Arts (NEFCA) being maintained by the National Commission for Culture and the Arts (NCCA) to support, preserve, conserve, and protect the Philippine historical and cultural heritage.

III. TRAVEL RESTRICTIONS DURING THE COVID-19 PANDEMIC

A. *Outbound travel restrictions in the Philippines*

On March 16, 2020, the government declared a State of Calamity throughout the country for six months and imposed an enhanced community quarantine (ECQ) in Luzon beginning March 17, 2020.¹³ Consequently, the Department of Foreign Affairs (DFA) issued outbound travel restrictions on both foreign and Filipino travelers on March 19, 2020. Foreign travelers, OFWs, and balikbayans were then allowed to fly out or leave the country during that time, subject to the availability of flights (DFA, 2020). Proof of an international travel itinerary with departure scheduled within 24 hours from leaving residence or accommodation within Luzon must be presented. However, Filipino tourists were not allowed to fly out of the country at that time (DFA, 2020).

Under Inter-Agency Task Force (IATF) for the Management of Emerging Infectious Diseases Resolution No. 52 s. 2020 dated July 6, 2020, non-essential travel restriction across the country and abroad was initially lifted, but outbound travel was again suspended on July 23, 2020, because only one travel and health insurance company agreed to cover rebooking and accommodation expenses if the passenger is stranded or hospitalized due to the COVID-19 (Parrocha, 2020). The government finally lifted the restriction of non-essential outbound travels of Filipinos effective October 21, 2020 pursuant to IATF Resolution No. 79, s. 2020 subject to certain requirements. Under the latest IATF Omnibus Guidelines on the implementation of community quarantine in the Philippines as of August 6, 2021, outbound travel of

¹² Entitled, "Removal of Travel Tax Processing Fees", (July 21, 2016).

¹³ Pursuant to PP 929 s. 2020, entitled, "Declaring a State of Calamity Throughout the Philippines Due to Corona Virus Disease 2019", (March 16, 2020).

Filipinos, regardless of purpose, may be allowed subject to compliance with the following guidelines¹⁴:

- a. For those traveling on tourist or short-term/visitor visas, submission of confirmed round-trip tickets and adequate travel and health insurance to cover travel disruptions and hospitalization in case of COVID-19 infections during their allowable period of stay abroad;
- b. Execution of a Bureau of Immigration Declaration acknowledging the risks involved in traveling, including the risk of delay in their return trip, to be provided at the check-in counters by the airlines;
- c. Whenever required by the country of destination or the airline, a negative COVID-19 test taken in accordance with the health and safety protocols of such destination country or airline; and
- d. Upon return, they shall follow the Guidelines of the National Task Force for the Management of Returning Overseas Filipinos.

B. Inbound travel restrictions in other countries

As the risk of resurgence of the COVID-19 pandemic remains significant, other countries and territories have also imposed inbound travel restrictions, especially on nations with high infection rates resulting in sharp decreases in the number of travelers globally. As of November 2, 2020, out of the total 198 countries/areas, 42.40% or 84 countries/areas imposed travel ban on tourists; 27.30% or 54 countries/areas allowed entry subject to medical protocols and flight availability; 26.80% or 53 countries/areas kept their inbound borders closed; and 3.50% or 7 countries/areas had no inbound restrictions. (See Figure 1.)

¹⁴ The foregoing provisions shall not be interpreted to allow outbound travel by Filipinos to countries where travel restrictions are in place; and finally, this is without prejudice to the exercise of the mandate of the Bureau of Immigration with respect to departure formalities.

Figure 1

*Travel Restrictions Status of the Countries Across the Globe
(As of November 2, 2020)*



Note. DFA. (2020). *Public advisory: travel restrictions status update (As of 02 November 2020)*. Retrieved January 4, 2021, from <https://dfa.gov.ph/dfa-news/statements-and-advisoriesupdate/28079-public-advisory-travel-restrictions-status-update-as-of-02-november-2020>

Based on a report published by the United Nations World Tourism Organization (UNWTO), almost all countries imposed travel restrictions (e.g., partial or complete closure of the border for tourists, visa suspension) to control the spread of the virus. Within less than 10 weeks between the end of January 2020 and April 6, 2020, 209 destinations, or 96% of all destinations, had travel restrictions (UNWTO, 2020). As of November 1, 2020, 152 destinations or 70% of all destinations worldwide travel restrictions lifted. This was intended to progressively allow the movement of people and the reactivation of economic activities.¹⁵ Public health measures on several destinations require the presentation of negative Polymerase Chain Reaction testing as well as quarantine upon arrival (UNWTO, 2020). As of June 1, 2021, 29% of all destinations worldwide had their borders completely closed for international tourism, while 34% were partially closed, 36% required negative COVID-19 testing, and 1% had lifted COVID-19-related restrictions (UNWTO, 2021).

¹⁵ United Nations World Tourism Organization. (2020, December 2). *COVID-19 Related Travel Restrictions A Global Review for Tourism (Eighth Report)*. Retrieved February 19, 2021, from <https://webunwto.s3.eu-west-1.amazonaws.com/s3fs-public/2020-12/201202-Travel-Restrictions.pdf>.

Moreover, according to the UNWTO World Tourism Barometer, international tourist arrivals (overnight visitors) fell by 72% in January-October 2020 over the same period of the prior year due to the pandemic and were expected to continuously decline by 70% to 75% for the whole of 2020, back to the level of 30 years ago. A rebound in international tourism was expected by the third quarter of 2021 and a return to pre-pandemic 2019 levels not before 2023. Travel restrictions remained the main barrier to the recovery of international tourism, along with slow containment of the virus and low consumer confidence (UNWTO, 2020).

IV. IMPACT OF COVID-19 PANDEMIC ON TRAVEL TAX COLLECTION

Collections from the travel tax generally moved in an upward trend from 2016 to 2019 with an annual average growth rate of 13.83%, increasing from P4.82 billion in 2016 to P7.22 billion in 2019 or with an annual average collection of P6.03 billion. Likewise, the number of passengers who paid the travel tax increased from P3.20 million in 2016 to 4.70 million in 2019. However, due to the COVID-19 pandemic, the number of passengers drastically dropped to 797,741 in 2020 from 4.70 million in 2019, resulting in a decline in the travel tax collection by 82.87% or P1.24 billion in 2020 from P7.22 billion the previous year. (See Table 2.)

Table 2

Number of Passengers Who Paid Travel Tax and Collection, 2016-2020

Year	Number of passengers		Travel tax collection	
	Number	Growth rate (%)	Amount (In million Pesos)	Growth rate (%)
2016	3,152,238	12.36	4,820.03	12.02
2017	3,661,571	16.16	5,689.44	18.04
2018	4,148,287	13.29	6,402.02	12.52
2019	4,669,331	12.56	7,217.05	12.73
2020	797,741	-82.92	1,236.14	-82.87
Average ^{1/}	3,907,857	13.59	6,032.14	13.83

Notes. TIEZA Travel Tax Department. (official communications, various years)

^{1/}Average growth rate from 2016 to 2019.

By type of passengers, the number of passengers who paid the standard reduced rate had the highest drop of 87.05% or from 193,910 in 2019 to 25,114 in 2020, followed by those who paid the full rate (82.79%) and privileged reduced rate (81.16%). (See Table 3.)

Table 3*Breakdown of Passengers Who Paid Travel Tax, 2019-2020*

Particulars	2019	2020	% Decline
a. Full travel tax	4,331,100	745,431	(82.79)
b. Standard reduced travel tax	193,910	25,114	(87.05)
c. Privileged reduced travel tax for dependents of OFW	144,321	27,196	(81.16)
Total	4,669,331	797,741	(82.92)

Notes. TIEZA Travel Tax Department. (Official communications, 2021)
Number of passengers includes both first and economy class.

It was only in January 2020 when travel tax collection was higher by 2.75% compared with the same period in 2019. From February 2020 until December 2020, travel tax collections were extremely lower than in the same months in the previous year. As non-essential travel restriction was imposed on Filipinos began on March 19, 2020, travel tax collection likewise dropped by almost 100% in April 2020 compared with the same month in 2019, while no collection was recorded in May 2020. When non-essential outbound restriction was lifted on October 21, 2020, travel tax collections remained meager in the last quarter of the year. (See Table 4.)

Table 4*Monthly Travel Tax Collection, 2019-2020 (Amounts in Million Pesos)*

Month	2019	2020	% Increase/ Decrease
January	535.90	550.65	2.75
February	525.26	355.55	(32.31)
March	544.01	155.83	(71.36)
April	798.72	0.10	(99.99)
May	704.05	-	(100.00)
June	490.59	84.24	(82.83)
July	715.35	12.79	(98.21)
August	491.82	9.58	(98.05)
September	524.94	12.59	(97.60)
October	637.03	14.81	(97.67)
November	588.16	15.31	(97.40)
December	661.20	24.69	(96.27)
Total	7,217.05	1,236.14	(82.87)
Average	601.42	103.01	(80.91)

Note. TIEZA Travel Tax Department. (official communications, 2021)

There was also a decrease in the issuance of travel tax exemption certificates (TECs) in 2020, totaling only 163,472, which was 73% lower as compared with 2019. It was only in January 2020 when there was an increase in the number of TECs issued by 3.29% compared with the same period in 2019. (See Table 5.)

Table 5

Issuance of Travel Tax Exemption Certificates, 2019-2020

Month	2019	2020	% Increase/ Decrease
January	80,155	82,791	3.29
February	44,493	40,596	(8.76)
March	42,606	19,666	(53.84)
April	51,528	-	(100.00)
May	60,819	-	(100.00)
June	53,455	3,860	(92.78)
July	51,528	4,381	(91.50)
August	61,751	2,268	(96.33)
September	45,319	2,240	(95.06)
October	39,252	2,324	(94.08)
November	41,142	2,549	(93.80)
December	41,785	2,797	(93.31)
Total	613,833	163,472	(73.37)

Note. TIEZA Travel Tax Department (official communications, various years).

As mentioned earlier, travel tax proceeds are allocated to the TIEZA for its infrastructure projects, capital outlays, administrative expenses, HEDF under CHED, and to the NEFCA under the NCCA. The said government agencies rely heavily on their travel tax allocation to deliver their tourism-related activities. Unlike the TIEZA, the CHED and the NCCA do not generate revenue but rather solely depend on their annual budgetary appropriations for their operations. In the case of the TIEZA, a big chunk of its revenues comes from the travel tax, which is mainly used for the development and management of tourism infrastructure projects. Hence, the reduced travel tax collection would affect the financial position of these government agencies and may derail their tourism-related programs and projects.

RA 11469,¹⁶ or the “Bayanihan to Heal as One Act,” authorized the President to allocate cash, funds, and investments, including unutilized or unreleased subsidies and transfers, held by any government-owned and/or -controlled corporation or any national government agency in order to address the COVID-19 emergency. In view thereof, the TIEZA remitted a certain amount of the travel tax collection to the Bureau of the Treasury for the implementation of emergency measures undertaken to contain the spread of the virus.

The 83% drop in the 2020 travel tax collection resulted in lower allocation to the three beneficiaries of the travel tax. The TIEZA’s share from the 2020 travel tax collections declined to P618.07 million from P3.61 billion in 2019, while the share of the CHED and the NCCA declined to P494.46 million and P123.61 million, respectively. (See Table 6.)

Table 6

Allocation of Travel Tax, 2019-2020 (Amounts in Million Pesos)

Agency	2019	2020
TIEZA	3,608.53	618.07
CHED	2,886.82	494.46
NCCA	721.71	123.61
Total	7,217.05	1,236.14

Note. TIEZA Travel Tax Department (official communications, 2021).

As the outlook for the tourism sector remains highly uncertain, the average estimated travel tax collection from 2021 to 2022 is P264.60 million. However, assuming that international travel will gradually rebound beginning in 2023 with the COVID-19 vaccine rollout and Filipinos regaining confidence to travel abroad, the travel tax collection will likewise increase. Thus, the estimated revenue from travel tax in 2023 would increase to P1.80 billion, P3.61 billion in 2024, and P5.41 billion in 2025. (See Table 7.)

¹⁶ Entitled, “An Act Declaring the Existence of a National Emergency Arising from the Coronavirus Disease 2019 (Covid-19) Situation and a National Policy in Connection Therewith, and Authorizing the President of the Republic of the Philippines for a Limited Period and Subject to Restrictions, to Exercise Powers Necessary and Proper to Carry Out the Declared National Policy and for Other Purposes”, (March 24, 2020).

Table 7*Projected Travel Tax Collection, 2021-2025 (Amounts in Pesos)*

Year	Amount
2021	252.00
2022	277.20
2023	1,804.26
2024	3,608.53
2025	5,412.79

Notes. For the 2020 – 2022 estimates, the tax base is P240 million derived from the average monthly travel tax collections in November and December 2020 multiplied by 12. A 5% growth rate is applied in 2021 and 10% in 2022.

The 2023 estimate is equivalent to the 25% of the travel collection in 2019, 50% in 2024, and 75% in 2025.

Notwithstanding the uncertainties brought about by the COVID-19 pandemic, there are various bills filed in the 18th Congress that push for the travel tax to either be abolished or grant exemptions and discounts (See Table 8.). If one of these bills becomes a law, it would either further reduce the travel tax collection or totally repeal the same. Either way, this would affect the budget of the TIEZA, CHED, and NCCA.

Table 8*Summary of the Proposed Reforms on Travel Tax*

House Bill (HB)/Senate Bill (SB) No.	Proposed reform
SBs 91, 384, and 631 HBs 3874, 4452, 4044, and 5369	Abolition of the travel tax.
HB 128, 389, 5218	20% discount on travel tax for senior citizens and persons with disabilities (PWDs).
HB 2689, 3408	Travel tax exemption for senior citizens and PWDs
HBs 1901, HB, 2471, and 3856	<ul style="list-style-type: none"> Travel tax exemption for representatives of school and country in international sports tournaments and academic competitions; academic conferences and competitions abroad; international sports competitions; and international beauty pageants.

House Bill (HB)/Senate Bill (SB) No.	Proposed reform
	<ul style="list-style-type: none">• 20% discount travel tax for senior citizens and PWDs.
HB 5483	Travel tax exemption for a solo parent, spouse, and children of the married OFWs, and children of the solo parent OFW.
SB 2007	Travel tax exemption for three-man professional boxing or combatant sports delegation.

V. CONCLUSION

The COVID-19 pandemic has deterred the international travel of Filipinos due to travel restrictions and lower passenger confidence. The small number of Filipinos traveling abroad caused a drastic decline in travel tax collection in 2020, thereby affecting the budget and funding requirements of government agencies benefitting from the travel tax collection.

It is already a given that the COVID-19 pandemic would have a lingering effect on the tourism industry. With the expectation that a rebound in international tourism would not happen before 2023, it is, therefore, important that the present structure of the travel tax, both as to rates and coverage, be not diminished by any expansion of exemption and/or grant of discount so as not further deplete the revenue stream from the said tax.

Annex A*List of Passengers Exempt from Paying Travel Tax*

- a) Foreign diplomatic and consular officials and members of their staff;
- b) Officials, consultants, experts, and employees of the United Nations (UN) organization and its agencies;
- c) United States (US) military personnel including dependents and other US nationals with fares paid for by the US government or on US government-owned or chartered transport facilities;
- d) Overseas Filipino workers;
- e) Crewmembers of airplanes flying international routes;
- f) Filipino permanent residents abroad whose stay in the Philippines is less than one year;
- g) Philippine foreign service personnel officially assigned abroad and their dependents;
- h) Officials and employees of the Philippine government traveling on official business (excluding government-owned and controlled corporations);
- i) Grantees of foreign government-funded trips;
- j) Bona-fide students with approved scholarships by an appropriate government agency;
- k) Infants (up to the second birthday on the date of travel);
- l) Personnel and their dependent on multinational companies with regional headquarters, but not engaged in business, in the Philippines;
- m) Those authorized by the President of the Republic of the Philippines for reasons of national interest;
- n) Balikbayans whose stay in the Philippines is less than one year and their accompanying family members;
- o) Philippine Sports Commission and its delegation or representative to any international sports convention, conference, and meeting;
- p) Travelers by air and/or sea from all international airports and/or seaports in Mindanao and Palawan to any destination in Brunei Darussalam-Indonesia-Malaysia-Philippines – East ASEAN Growth Area (BIMP-EAGA).¹⁷

¹⁷ Pursuant to Memorandum Order No. 23 entitled, “Renewing the Travel Tax Exemption Policy to Travellers Departing from All International Airports and Seaports in Mindanao and Palawan to Any Destination in the Brunei Darussalam-Indonesia-Malaysia-Philippines – East ASEAN Growth Area (BIMP-EAGA)”, (May 8, 2018). Effective for five years from the date of the approval of the memorandum order.

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- An Act Abolishing Travel Tax, House Bill No. 4452, 18th Congress, First Regular Session (2019).
- An Act Abolishing Travel Tax, Senate Bill No. 91, 18th Congress, First Regular Session (2019).
- An Act Abolishing Travel Tax, Senate Bill No. 631, 18th Congress, First Regular Session (2019).
- An Act Consolidating the Provisions on Travel Tax by Amending Certain Sections of PD 1183, as Amended, Batas Pambansa Blg. 38, sec. 1 (1979).
- An Act to Create a Board of Travel and Tourist Industry, Defining its Power, Duties and Responsibilities, and for Other Purposes, Republic Act No. 1478, sec. 3 (1956).
- An Act to Create a Peace and Order Special Account in the General Fund to Finance the Activities and Functions of the Police Commission as Defined in the Police Act of 1966 and Certain Police Activities of the National Bureau of Investigation and for Other Purposes, Republic Act No. 6141, sec. 6 (1970).
- An Act Creating the Philippine Boxing and Combat Sports Commission and for Other Purposes, Senate Bill No. 2077, 18th Congress, Second Regular Session (2021).
- An Act Creating a Tourism Development Fund, Abolishing the Travel Tax Established under Republic Act No. 1478, as Amended, and For Other Purposes, House Bill No. 5369, 18th Congress, First Regular Session (2019).
- An Act Declaring the Existence of a National Emergency Arising from the Coronavirus Disease 2019 (Covid-19) Situation and a National Policy in Connection Therewith, and Authorizing the President of the Republic of the Philippines for a Limited Period and Subject to Restrictions, to Exercise Powers Necessary and Proper to Carry Out the Declared National Policy and for Other Purposes [Bayanihan to Heal as One Act], Republic Act No. 11469, sec. 4 (2020).
- An Act Exempting Persons with Disabilities (PWDS) and Senior Citizens of the Payment of Travel Tax, House Bill No. 3408, 18th Congress, First Regular Session (2019).
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- An Act Expanding the Coverage of the Exemption from the Payment of Travel Tax and Providing from the Payment of Travel Tax and Providing Travel Tax Discount to Senior Citizens and Persons with Disabilities, Amending for the Purpose Presidential Decree No. 1183, as Amended, House Bill No. 2471, 18th Congress, First Regular Session (2019).
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- An Act Granting 20% Discount on Travel Tax to Senior Citizens and Persons with Disabilities, House Bill No. 128, 18th Congress, First Regular Session (2019).
- An Act Granting Travel Tax Exemption to Dependents of Married or Solo Parent Overseas Filipino Workers, Amending for the Purpose Sections 3 and 35 of Republic Act No. 8042, Otherwise Known as the "Migrant Workers and Overseas Filipinos Act Of 1995", as Amended by Republic Act No. 10022, House Bill No. 5483, 18th Congress, First Regular Session (2019).
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- An Act Replacing Travel Tax with a Standardized Tourist Fee for All, Establishing a Tourist Development Fund (TDF), and Repealing Exemption Provisions, Amending Presidential Decree No. 1957, S. 1984, which Amends Provisions of Presidential Decree No. 1183, Last Amended by Presidential Decree No. 1867, and Presidential Decree No. 1935 as Amended by Section 2 of Presidential Decree No. 1951, House Bill No. 4044, 18th Congress, First Regular Session (2019).
- Amending Certain Sections of Presidential Decree Nos. 1183 and 1867, Presidential Decree No. 1935, sec. 1 (1984).
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