



HOUSE OF REPRESENTATIVES

H. No. 6138

BY REPRESENTATIVES ALVAREZ (P.), FARIÑAS, CUA, GOMEZ, MANALO, CASTELO, SAVELLANO, VELASCO-CATERA, SALO, VELARDE, BERTIZ, TAN (A.), VIOLAGO, REVILLA, DEL MAR, DATOL, CAMINERO, CALDERON, ARENAS, CUEVA, PANCHO, GONZALEZ, TEJADA, MENDOZA, MONTORO, GATCHALIAN, GARIN (S.), TUPAS, SUANSING (E.), BOLILIA, ZUBIRI, UMALI, GONZALES (A.D.), AQUINO-MAGSAYSAY, PADUANO, LAZATIN, SY-ALVARADO, TAMBUNTING, DALIPE AND NIETO

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

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 SECTION 1. Section 3 of Republic Act No. 8042, as amended,
2 is hereby further amended to read as follows:

3 "SEC. 3. *Definitions.* - For purposes of this Act:

4 "(a) x x x;

5 "(B) 'SOLO PARENT' AS DEFINED UNDER
6 SECTION 3(A) OF REPUBLIC ACT NO. 8972, OTHERWISE
7 KNOWN AS THE "SOLO PARENTS' WELFARE ACT OF
8 2000";

9 "(C) 'DEPENDENTS' REFER TO THE FOLLOWING:

1 “(1) SPOUSE AND CHILDREN OF THE MARRIED
2 OVERSEAS FILIPINO WORKER; AND

3 “(2) CHILDREN OF THE SOLO PARENT OVERSEAS
4 FILIPINO WORKER.

5 “[(b)](D) x x x

6 “[(c)](E) x x x.”

7 SEC. 2. Section 35 of Republic Act No. 8042, as amended, is
8 hereby further amended to read as follows:

9 “SEC. 35. *Exemption from Travel Tax,*
10 *Documentary Stamp Tax and Airport Fee.* – All laws to
11 the contrary notwithstanding, the migrant workers AND
12 THEIR DEPENDENTS shall be exempt from the payment
13 of travel tax and airport-fee upon proper showing of
14 proof of entitlement by the POEA.

15 “The remittances of all overseas Filipino workers,
16 upon showing of the same proof of entitlement by the
17 overseas Filipino worker's beneficiary or recipient, shall
18 be exempt from the payment of documentary stamp
19 tax.”

20 SEC. 3. *Implementing Rules and Regulations.* – Within
21 six (6) months from the effectivity of this Act, the Secretary of
22 Finance shall, upon the recommendation of the Commissioner of
23 Internal Revenue, promulgate the necessary rules and regulations
24 for its effective implementation.

25 SEC. 4. *Separability Clause.* – If any provision of this Act is
26 subsequently declared invalid or unconstitutional, the other

1 provisions hereof which are not affected thereby shall remain in full
2 force and effect.

3 SEC. 5. *Repealing Clause.* - Republic Act No. 6768, as
4 amended, otherwise known as "An Act Instituting a *Balikbayan*
5 Program", is hereby amended or modified accordingly.

6 All other laws, acts, presidential decrees, executive orders,
7 issuances, presidential proclamations, rules and regulations or
8 parts thereof, which are contrary to or inconsistent with any
9 provision of this Act are hereby repealed, amended or modified
10 accordingly.

11 SEC. 6. *Effectivity.* - This Act shall take effect fifteen (15)
12 days after its complete publication in the *Official Gazette* or in at
13 least two (2) newspapers of general circulation.

Approved,

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