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Office of the President

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MEMORANDUM CIRCULAR NO. 46
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T O: All VSU Faculty and Staff

R E: Issuance of Authority to Travel for Personal Business

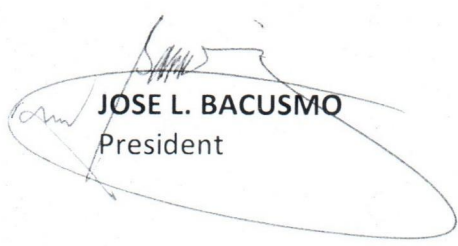
It has come to our attention that some of our faculty and staff who traveled abroad who were issued an Authority to Travel by VSU indicating Personal Funds were questioned by the DFA representatives at the airport. Below are the different provisions of travel tax exemptions as provided for in Section 2 of PD 1183:

Section 2. The following shall be exempt from the payment of the travel tax imposed under Section 1 of this Decree.

- (a) Officials and employees of the Philippine Government or any of its departments, bureaus and instrumentalities traveling on official business;
- (b) Persons whose fares are paid out of Philippine Government funds;
- (c) Foreign diplomatic and consular officials and members of their staff who are duly accredited to the Republic of the Philippines including the immediate member of their families and household domestics whose entry as such has been authorized by the Philippine Government;
- (d) Officials, consultants, experts and employees of the United Nations Organization and of its agencies, and those exempted under existing laws, treaties and international agreements;
- (e) Personnel of multi-national companies with regional headquarters at, but not engaged in business in the Philippines;
- (f) Officials and employees of private companies traveling on official business, duly certified as such by the company under which he is employed and whose fare is paid out of the funds of the company, if such company had

- already paid the amount of Four Thousand Pesos or more as travel tax for the previous travels of said officials or employee during the calendar year;
- (g) Crew members of ships and airplanes plying international routes who are leaving the country to join their vessels or airplanes or to assume their position therein and those being repatriated upon termination of their employment;
 - (h) Filipino citizens who are permanent residents of foreign countries who have stayed in the Philippines for a period of less than one year and whose fares are either paid in the Philippines in any of the acceptable foreign currencies or payable outside the Philippines;
 - (i) Bona-fide students whose studies abroad have been approved by the NEDA Scholarship Committee;
 - (j) Non-professional contract workers whose employment contracts have been duly approved by the Department of Labor; their spouses and dependents 21 years of age or below; and
 - (k) Infants who are two years old or less.

In this regard, the Authority to Travel on Personal Business that will be issued by the Office of the President will now indicate that it is not exempt to Travel Tax in consonance to the provisions of Sec. 2, of PD 1183.



JOSE L. BACUSMO
President