



Republic of the Philippines  
**Tourism Infrastructure & Enterprise Zone Authority**

## **DOCUMENTARY REQUIREMENTS FOR TRAVEL TAX EXEMPTION CERTIFICATE (TEC) APPLICATIONS**

<b>SECTION</b>	<b>DESCRIPTION</b>	<b>REQUIREMENTS</b>
1	Non-immigrant aliens whose stay in the Philippines is less than one (1) year	<ul style="list-style-type: none"><li>• Copy of the page of your passport containing the stamp of last arrival in the Philippines.</li></ul>
2A	Foreign Diplomatic and Consular Officials and staff members duly accredited to the Philippines  <i>Note: This includes the immediate members of their families and household domestics, with authorization by the Philippine Government</i>	<ul style="list-style-type: none"><li>• Certification from the Office of Protocol, Department of Foreign Affairs, or their respective Embassy/Consulate</li></ul>
2B1	Officials, Consultants, Experts and Employees of the United Nations (UN) organization and its agencies and those exempted under existing Laws, Treaties and International Agreements.  <i>Note: This includes the dependent whose travel is funded by the UN organization and its agencies and by those exempted under existing Laws Treaties and International Agreements</i>	<ul style="list-style-type: none"><li>• UN Passport or Certification of Employment from the UN office, its agencies or from those agencies exempted under existing Laws, Treaties and International Agreements.</li><li>• For dependents, a certification and proof that their travel is funded by the UN organization and its agencies and by those exempted under existing Laws, Treaties and International Agreements.</li></ul>
2B2A	The Philippine Sports Commission and its delegation or representatives to any international sports convention, conference and meeting, and athletes, coaches and other officials to any international competition	<ul style="list-style-type: none"><li>• Endorsement from the Philippine Sports Commission.</li><li>• Travel Authority issued by the Philippine Sports Commission.</li><li>• Invitation from the host country</li></ul>





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2B2B	Balik Scientist Awardees in accordance with Republic Act (RA) 11035, including the Spouse and Dependents of a Balik Scientist under Long-Term engagement	<ul style="list-style-type: none"> <li>• Endorsement from DOST specifying that the Balik Scientist Awardee including the spouse and dependents under long-term engagement is exempted from Travel Tax.</li> </ul>
2B3	<p>A Balikbayan*, who is a Filipino citizen, whose stay in the Philippines is not more than one (1) year</p> <p><i>*under Republic Act No. 6768, as amended by Republic Act No. 9174</i></p>	<ul style="list-style-type: none"> <li>• Identification pages of passport and stamps of last departure from and arrival in the Philippines, the duration of which is at least one (1) year</li> </ul> <p>Airline ticket used in traveling to the Philippines</p>
2B4	<p>A Balikbayan*, who is a former Filipino citizen naturalized in a foreign country, travels to the Philippines and stays for not more than one (1) year</p> <p><i>Note: The spouse and child/ren (who are Filipino passport holders traveling with the Balikbayan) of the above-mentioned Balikbayan are also qualified for exemption</i></p> <p><i>*Under Republic Act No. 6768, as amended by Republic Act No. 9174</i></p>	<ul style="list-style-type: none"> <li>• Original foreign passport of former Filipino or other evidence of former Philippine citizenship</li> <li>• For the accompanying child/ren, the certified true copy / authenticated copy of the birth certificate or copy of the adoption papers of adopted child/ren</li> <li>• For the accompanying spouse, the certified true copy / authenticated copy of marriage contract / certificate</li> </ul>
2C	<p>United States (US) military personnel and their dependents and other US nationals with fares paid for by the US government or on US government-owned or chartered transport facilities</p> <p>Filipinos in the US military service and their dependents</p> <p>Filipino employees of the US Government traveling on US Government business</p> <p>US State Department visitor-grantees traveling on US Government</p>	<ul style="list-style-type: none"> <li>• Government Transport Request (GTR) for a plane ticket or certification from the US Embassy that the fare is paid from the US Government Funds</li> </ul>





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2D	Overseas Filipino Workers (OFWs)	<ul style="list-style-type: none"> <li>Original Overseas Employment Certificate (OEC), if hired through the Department of Migrant Workers (DMW)</li> </ul> <p><i>Note: The OEC is valid as Exemption Certificate if used in going to the OFW's worksite</i></p> <p>Certificate of Employment issued by the Philippine Embassy / Consulate in the place of work or a copy of the Employment Contract authenticated by the Philippine Embassy / Consulate, if directly hired abroad</p>
2E	Crewmembers of airplanes plying international routes	<ul style="list-style-type: none"> <li>Certification from the Civil Aeronautics Board that the crewmember is joining his aircraft, indicating the crew member's name, position and location of aircraft</li> </ul>
2F	<p>Filipino permanent residents abroad whose stay in the Philippines is less than one (1) year</p> <p><i>Note: First time immigrants are not yet qualified for travel tax exemption</i></p>	<ul style="list-style-type: none"> <li>Copy of the identification page of passport and stamp of last arrival in the Philippines</li> <li>Original Permanent Resident Cards or proof of permanent residency in foreign country (e.g. US Permanent Resident Card, Canadian Permanent Resident Card, etc)</li> <li>Certification of Residence issued by the Philippine Embassy / Consulate in the country which does not grant permanent resident status or appropriate entries in the passport</li> </ul>
2G	Philippine Foreign Service personnel officially assigned abroad and their dependents	<ul style="list-style-type: none"> <li>Certification to this effect from the Department of Foreign Affairs</li> </ul>





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2H	Officials and employees of the Philippine Government traveling on official business  (Excluding Government-Owned and Controlled Corporations)	<ul style="list-style-type: none"> <li>• Certified True Copy of Travel Authority or Travel Order from the Department Secretary concerned to the effect that such officials / employees are traveling on official business</li> </ul>
2I	Grantees of foreign government funded trips	<ul style="list-style-type: none"> <li>• Proof or certification that travel is funded or provided by a foreign government</li> </ul>
2J	Bona-fide students with approved scholarships by appropriate Philippine government agency	<ul style="list-style-type: none"> <li>• Certification to this effect from concerned government agency</li> </ul> <p><i>Note: "Student" is defined as a person attending formal classes in an educational institution for the purpose of taking up a course leading to a diploma, the duration of which is not less than one (1) year</i></p>
2K	Infants who are two (2) years old and below  <i>Note: The date of travel must not be beyond the infant's 2nd birth date.</i>	In case the original passport cannot be presented, the certified true copy / authenticated copy of the birth certificate and photocopy of identification page of passport shall be submitted.
2L	Personnel (and their dependents) of multinational companies with regional headquarters, but not engaged in business, in the Philippines	<ul style="list-style-type: none"> <li>• Certification to this effect from the Board of Investments</li> </ul>
2M	Those authorized by the President of the Philippines for reasons of national interest	<ul style="list-style-type: none"> <li>• Written authorization from the Office of the President expressly entitling the passenger to travel tax exemption.</li> </ul>
2M1	Muslim-Filipinos attending the annual Muslim Pilgrimage to Mecca, Jeddah and Medina Saudi Arabia	<ul style="list-style-type: none"> <li>• Endorsement from the National Commission on Muslim Filipinos (NCMF).</li> </ul>
2MX	Exporters joining international trade, fairs, exhibitions and selling missions endorsed by the Export Development Council (EDC)	<ul style="list-style-type: none"> <li>• Endorsement from the Export Development Council (EDC).</li> </ul>

