

Republika ng Pilipinas  
(Republic of the Philippines)  
KAG. MARCOS NG L. MANSYON AT KALILIRAN  
(DEPARTMENT OF EDUCATION AND CULTURE)  
Manila

March 21, 1978

DEPARTMENT MEMORANDUM

No. 97, s. 1978

EXEMPTING FOREIGN STUDENTS  
FROM TRAVEL TAX PAYMENTS

To: Bureau Directors  
Regional Directors  
Schools Superintendents  
Heads of Private Schools, Colleges and Universities

1. Inclosed is a copy of a Memorandum of Agreement between the Department of Education and Culture (DEC) and the Philippine International Friendship Organization (PIFO) dated March 8, 1978.
2. It will be recalled that during the last PIFO-United Nations Day Celebration on October 24, 1977, His Excellency, President Ferdinand E. Marcos, announced the exemption of foreign students in the Philippines from paying the travel tax imposed under Presidential Decree No. 1183, as amended by Presidential Decree No. 1205.
3. In order to facilitate the applications of foreign students for travel tax exemption under Letter of Instruction No. 655, it was agreed that the PIFO shall undertake the processing of the application papers of foreign students before the Department of Education and Culture duly certifies them for the issuance of tax exemption by the Department of Tourism.
4. Schools superintendents/administrators are therefore enjoined to take immediate steps towards the implementation of the inclosed Memorandum of Agreement and Letter of Instruction No. 655.
5. Dissemination of the contents of this Memorandum to all concerned is desired.

(SGD.) JUAN L. MAFUEL  
Secretary of Education and Culture

As stated

References:

Department Memorandum: No. 183, s. 1977

Allotment: 1-2-3-4 (D.C. 1-75)

To be indicated in the Perpetual Index  
under the following subjects:

- ✓ RULES & REGULATIONS
- ✓ SOCIETY or ASSOCIATIONS
- ✓ STUDENTS
- ✓ UNIVERSITIES and COLLEGES

MEMORANDUM OF AGREEMENT  
BY AND BETWEEN THE  
DEPARTMENT OF EDUCATION AND CULTURE  
AND THE  
PHILIPPINE INTERNATIONAL FRIENDSHIP ORGANIZATION

WHEREAS, the Department of Education and Culture (DEC) is deeply aware of the laudable projects being undertaken by the Philippine International Friendship Organization (PIFO) for the past twenty-five years;

WHEREAS, the Department of Education and Culture has taken note of the importance given by His Excellency, President Ferdinand E. Marcos to the Philippine International Friendship Organization as well as to the United Nations Association of the Philippines when he was the Guest of Honor and Speaker on the occasion of PIFO-United Nations Day Celebration on October 24, 1977, at the Philippine International Convention Center;

WHEREAS, upon representation of the Philippine International Friendship Organization, President Ferdinand E. Marcos announced on that occasion the promulgation of Letter of Instruction No. 655 exempting foreign students who are admitted into the Philippines for educational purposes under Visa 9(f) from paying the travel tax imposed under Presidential Decree No. 1180, as amended by Presidential Decree No. 1205;

WHEREFORE, in order to facilitate the application of foreign students for travel tax exemption under L.O.I. No. 655, it is hereby agreed by and between the Department of Education and Culture and the Philippine International Friendship Organization that the latter shall undertake the processing of the application papers of foreign students before the Department of Education and Culture duly certifies them for the issuance of tax exemption by the Department of Tourism.

(SGD.) VICTOR MITUDA  
President  
Philippine International  
Friendship Organization

(SGD.) NARCISO ALIBRIGIN  
Undersecretary  
Dept. of Education  
and Culture

IN WITNESS WHEREOF, the parties have hereunto set their hands on this date, the 8th day of March, 1978, in the City of Manila, Philippines.

SIGNED IN THE PRESENCE OF:

(SGD.) EVILINA I. HORVIDAL

(SGD.) MINDAÑO B. RAON

A true copy

(Inclosure No. 2 to Department Memorandum No. 97, s. 1978)

TELEGRAMS  
Manila

LETTER OF TRANSMISSION No. 055

TO: The Chairman  
Philippine Tourist Authority

WHEREAS, it is necessary to include additional categories of passengers from travel tax exemption under Section 2 of P.D. 1183, as amended by P.D. 1205 for reasons of international comity.

NOW, THEREFORE, I, FERDINAND B. MARCOS, President of the Philippines, do hereby exempt from payment of travel tax foreign students who are admitted into this country for educational purposes under Visa 9(f), duly certified as such by the Department of Education and Culture, as well as their wives and children regardless of their length of stay in the Philippines. Provided, that the latter are not permanent residents of the Philippines.

Done in the City of Manila this 8th day of January, nineteen hundred and seventy-eight.

(300.) FERDINAND B. MARCOS  
President of the Philippines

A true copy