**IPSC (LI TAX) Exemption for Overseas Filipino Workers through all Points of Sale**

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<th>Date/التاريخ</th>
<th>Reference/الرقم المرجعي</th>
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<tr>
<td>30 July 2017</td>
<td>201707302</td>
<td>31 JUL 2017</td>
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Based on Implementing Guidelines for the Integration of IPSC into the Airline Point of Sale received from MIAA (Manila International Airport Authority) in the Philippines, it has been mandated that Overseas Filipino Workers (OFW) are exempted from International Passenger Service Charge (IPSC) or LI TAX from all point of sale.

**Conditions:**

- Applies to all SV CTO, TSC, ATO and travel agencies IK or OOK for all flight departing from MNL.
- Proof of exemption should be presented by the OFW upon ticket issuance (e.g. copy of working visa, work contract, Certificate of Employment or company I.D).
- Travel Service Providers should include any of below endorsement upon issuance of the ticket:

  FE OFW/EXEMPT LI TAX/COPY OF CONTRACT COLLECTED
  FE OFW/EXEMPT LI TAX/COPY OF COE COLLECTED
  FE OFW/EXEMPT LI TAX/COPY OF COMPANY I.D. COLLECTED
  FE OFW/EXEMPT LI TAX/COPY OF WORK PERMIT COLLECTED
  FE OFW/EXEMPT LI TAX/COPY OF WORK VISA COLLECTED

**Note:**

SV Sales agent/Travel agent should advise the passenger to bring copy of the tax exemption document (Work Contract, Certificate of Employment (COE), Company I.D., Work Permit or Work Visa) upon check-in and to include in sales report when issuing the ticket.

*Non-compliance will be subject for ADM

*For more information please check:

FQNTAX/MNL

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