



SEP 15 2014

Republic of the Philippines
MANILA INTERNATIONAL AIRPORT AUTHORITY
MIAA Administration Building, MIA Road Pasay City, Metro Manila

MEMORANDUM CIRCULAR NO. 08
Series of 2014

TO : ALL CONCERNED

**SUBJECT : Implementing Guidelines for the Integration of
International Passenger Service Charge (IPSC) into the Airline
Ticket at Point of Sale**

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I. GENERAL STATEMENT

1. It is the policy of the government to remove the unnecessary barriers to travel and simplify travel regulations. Executive Order 903, creating the Manila International Airport Authority (MIAA), Section 4 (b) states thus: "To formulate and adopt for application in the Airport, internationally acceptable standards of airport accommodation and service; Section 5 (c) to promulgate rules and regulations governing the planning, development, maintenance, operation and improvement of the Airport...; (n) To perform such other acts and transact business, directly or indirectly necessary, incidental or conducive to the attainment of the purposes and objectives of the Authority, including the adoption of necessary measures to remedy congestion in the Airport."
2. There is an urgent need to address the congestion in all Ninoy Aquino International Airport (NAIA) Terminals with the increasing volume of passengers through the adoption of immediate measures to dramatically trim down the processing time of passengers, thereby promoting smoother, seamless, convenient, safe and hassle-free travel experience;
3. The MIAA and the Air Carriers recognize that such congestion and queuing problems will escalate further as traffic volume continuously increases and must be urgently addressed;
4. One measure to address congestion is to integrate the IPSC at the point of sale where the collection will be performed by the Air Carrier for every international air ticket purchased with enplanement from Manila;

II. PURPOSE AND SCOPE

5. This Memorandum Circular (MC) defines the policies and provides uniform procedures in the collection, remittance and reporting of the IPSC, the exemptions therefrom and the penalties for violations of these Policies and Guidelines.

III. DEFINITION OF TERMS

6. For purposes of this Memorandum Circular the following terms shall mean:
 - a. Air Carrier – refers to an airline operator with international operations.
 - b. Business Hours – shall mean 8:00am to 5:00pm. Mondays to Fridays, exclusive of holidays at the MIAA Administration Building. Refund at the Terminals will be on a 24-hour basis.
 - c. Collection – refers to the process of receiving payment of IPSC by the Air Carrier from the departing passenger at the point of sale of the airline ticket.
 - d. Collection Month - refers to calendar month, beginning on the 1st up to the last day thereof.
 - e. Departing Passenger – refers to any person carried or to be carried by the Air Carrier departing NAIA Terminals.
 - f. Exemption Certificate – refers to the following:
 - i. Overseas Employment Certificate (OEC) – document issued by the Philippine Overseas Employment Administration (POEA) certifying bearer as a legitimate Overseas Filipino Worker (OFW) which serves as exemption for OFWs from payment of IPSC.
 - ii. MIAA Exemption Certificate (MEC) – document issued by the MIAA certifying bearer as a legitimate exempted passenger under MIAA Administrative Order No. 01 Series of 2000.
 - g. Extra Crew – refers to additional crew and/or operating crew of the airlines listed in the flight's General Declaration.
 - h. Infant – refers to any child who is below two years old at the time of departure.
 - i. International Passenger Service Charge (IPSC) – refers to the terminal fee imposed by MIAA on departing passengers, presently pegged at Php 550.00 inclusive of 12% EVAT.
 - j. Internationally-Recognized Exempted Passenger - refers to Infants, Flight and Extra Crew.
 - k. Locally-Recognized Exempted Passenger - refers to Overseas Filipino Workers (OFW), Pilgrims, Philippine Sports Commission (PSC) Delegates or others authorized by law and the Office of the President.

- l. MIAA – refers to the Manila International Airport Authority.
- m. Itinerary Receipt / Passenger Ticket – refers to a document, whether paper or electronic, that holds the required information in relation to the contract of carriage that allows passage to a passenger for air transportation.
- n. Remittance – refers to the payment by the Air Carrier to MIAA of IPSC collection received by the Air Carrier on behalf of MIAA.
- o. Remittance Period - shall mean on or before the end of the following month after the collection month.
- p. Remittance Report - refers to a form containing all the necessary information for purposes of accounting the IPSC collections and remittance of the Air Carrier.
- q. Transit Passenger – refers to a passenger who arrives on an aircraft from any international terminal and is not required to check-in in boarding the aircraft to his intended destination.

IV. STATEMENT OF POLICY

- 7. The IPSC shall be collected from each departing passenger enplaning MANILA in the amount presently pegged at FIVE HUNDRED FIFTY PESOS (Php 550.00).
- 8. The IPSC shall be integrated by default by the Air Carriers or its agents from the point of sale on cash or credit, covering the following transactions:
 - a. Purchase through electronic site / web
 - b. Purchase through agents
 - c. Purchase through selling air carrier
- 9. The integration of the IPSC at the point of sale shall take effect for tickets issued or reissued beginning October 1, 2014.
- 10. The following passengers are not subject to the payment of the IPSC:
 - a. Internationally-Recognized Exempted Passengers
 - b. Locally-Recognized Exempted Passengers subject to the following conditions:
 - i. passenger ticket is issued / reissued in the PHILIPPINES; and

- ii. presentation and surrender of Exemption Certificate to air carrier or its agents upon ticket issuance
- 11. The Air Carrier shall be responsible for ensuring that IPSC has been included and paid in all Passenger Tickets issued to Departing Passengers showing enplanement from Manila, including non-revenue tickets.
- 12. The IPSC collected by the Air Carrier is to be regarded as monies held in trust on behalf of MIAA.

V. TRANSITION PERIOD

- 13. Within a period of one (1) year from October 1, 2014, MIAA shall, at designated collection counters, collect IPSC from Departing Passengers who have already been issued / reissued Passenger Ticket prior to October 1, 2014.
- 14. Upon presentation by the Departing Passenger for check-in, the Air Carrier shall examine if the Passenger Ticket contains information about IPSC payment. The passengers shall be encouraged to bring hard copy of the Itinerary Receipt during the transition period.
- 15. The following process shall be implemented during the transition period:

- a. Check-in

- i. Departing Passenger proceeds to the check-in counter for processing.

The Air Carrier representative shall check when the ticket was issued. If the ticket was issued / reissued before October 1, 2014, the Air Carrier representative shall stamp "**PROCEED TO TERMINAL FEE COUNTER**" in red ink on the portion of the boarding pass retained by the MIAA. (*Annex A – sample stamp*)

For this purpose, the Air Carrier shall ensure that all passengers are in possession of either a counter-printed or home-printed boarding pass.

- ii. The Air Carrier Representative advises departing passenger to proceed to the terminal fee counter for payment of IPSC if ticket was issued / reissued prior to October 1, 2014.

Holders of boarding passes without stamp as stated above will proceed to the Immigration counters.

b. Payment of IPSC

- i. MIAA teller examines the boarding pass to verify if boarding pass has red marking.
- ii. MIAA teller collects IPSC payment from Departing Passenger who has not paid the IPSC.
- iii. MIAA teller attaches the IPSC ticket, consisting of the inspector and passenger's copy to the boarding pass.

c. Inspection

- i. MIAA inspector examines the boarding pass to ensure that those with red marks have IPSC receipt attached thereto. Otherwise, the Departing Passenger will be advised to pay the IPSC.
- ii. After each flight, the Air Carrier representative surrenders the boarding passes together with the inspector's copy of IPSC receipt to the MIAA inspector who will count the same in the presence of the Air Carrier representative.
- iii. The Air Carrier representative shall certify the total passenger load for each flight while the MIAA representatives shall certify to the correctness of the IPSC flight checklist (Annex B) containing the following information:
 - 1) Air Carrier
 - 2) Flight Number
 - 3) Departure Date
 - 4) Passengers with tickets issued on or after October 1, 2014
 - 5) Passengers with tickets issued before October 1, 2014
 - 6) Exemptions
 - 7) Total Passenger Load

d. Reporting and Remittance

- i. All remittances of IPSC collections during the Transition Period shall be accompanied by the following duly certified reports:
 - 1) Remittance Report (Annex C)

2) Details of Remittance (*Annex D*)

3) Summary of Locally-Recognized Exempted Passengers (*Annex E*)

- ii. Service Fee shall be based on total amount collected by the Air Carrier from flown passengers.

However, even before the end of the transition period or October 1, 2015, the Air Carrier may issue a certification that all tickets issued prior to October 1, 2014 have been used / flown. In this case, the Air Carrier shall be entitled to a service fee based on passenger load, excluding internationally-recognized exempted passengers, starting on the month succeeding the issuance of certification.

VI. REMITTANCE AND SETTLEMENT

16. The Air Carrier shall be responsible for all IPSC collected from the time of Collection up to Remittance to MIAA.
17. All monies from IPSC collection must be remitted to the MIAA, net of service fee.
18. The due date of remittance for the IPSC collections of the month shall be on or before the end of the succeeding month.
19. Remittance of IPSC not made within the prescribed period shall be subject to a penalty surcharge of eighteen percent (18%) per annum.
20. In case the declaration by the Air Carrier of the amount to be remitted to MIAA is less than the amount due, the penalty shall be twenty five percent (25%) per annum on the difference.

The penalty shall not apply if within six (6) months from date of remittance, the Air Carrier reconciles its remittance report and remit the differential amount with the Air Carrier's reconciliation audit report.

21. All remittances are to be made in Philippine peso payable to the MIAA regardless of the currency when the IPSC was collected from the departing passenger.
22. Remittance shall be made through any of the following modes of payment:
 - a. Bank Credit – the Air Carrier deposits or transfers the IPSC collections to the following MIAA Bank Account:
 - Landbank of the Philippines
Current Account No. 0272-1065-33

- b. Direct Payment – cash or check payments received by the MIAA's Collection Division for a specified remittance period. In case of check payments, the same shall be in the name of the Manila International Airport Authority.
23. The MIAA shall issue Official Receipt (OR) to the Air Carrier upon presentation of proofs of remittance, namely, a bank-validated deposit slip/payment slip with the Remittance Report. If a bank-validated remittance or deposit form is not feasible, a notification to MIAA of the deposit or fund transfer is acceptable.

VII. REPORTORIAL REQUIREMENTS

24. The Air Carrier shall submit to MIAA the following duly certified documents covering every Remittance period:
- a. Remittance Report (*Annex F*) - details the monthly IPSC collections as follows:
 - i. Name of the Air Carrier
 - ii. Period covered
 - iii. Total passenger load (*Annex G*)
 - iv. Infant & Extra Crew
 - v. Passenger load subject to 3.5% service fee
 - vi. Locally-Recognized Exempted Passengers (*Annex E*)
 - vii. Total number of paying passenger
 - viii. Total amount collected
 - ix. Net amount due
 - b. Bank-validated deposit slip or remittance form.
25. The Air Carrier's authorized representative shall warrant as to the correctness of the information provided to the MIAA.
26. The total number of Departing Passengers based on the Remittance Report shall be the basis of the Air Carrier's remittance of IPSC Collection to the MIAA.

27. The Air Carrier may request submission of a copy of Exemption Certificate upon check-in of an exempted passenger to facilitate accomplishment of the "Summary of Locally-Recognized Exempted Passengers" (Annex E).
28. Any discrepancy, undocumented exemption and/or exemption allowed in violation of the approved parameters shall be charged to the Air Carrier.

VIII. REFUNDS

29. The MIAA shall be responsible for the processing of refund to passengers who are exempted from the payment of IPSC as provided and defined under Section III, item 6(k).
 - a. Exempted passengers who paid IPSC on tickets issued / reissued on or after October 1, 2014 shall proceed to:
 - i. Refund counters located after immigration counters on departure date
 - ii. At the MIAA Administration Building
 - b. Requirements for claiming refund
 - i. At the Terminals (by exempted passenger on departure date)
 - 1) Submit copy of Passenger Ticket / Itinerary Receipt / Official Receipt / Invoice clearly showing payment for terminal fee with the code "LI (International)"
 - 2) Surrender original copy of Exemption Certificate (airport copy)
 - 3) Presentation of Boarding Pass
 - ii. At the MIAA Administration Building (by exempted passenger / authorized representative after departure date)
 - 1) In all cases, refunds must be accompanied by the following:
 - (a) IPSC Refund Declaration (*Annex H*)
 - (b) Submit copy of Passenger Ticket / Itinerary Receipt / Official Receipt / Invoice clearly showing payment for terminal fee with the code "LI (International)"
 - (c) Original copy of Exemption Certificate (airport copy)
 - (d) Presentation of original copy of boarding pass and submission of a photocopy thereof. If original copy of the

boarding pass is not available, any of the following documents:

- (i) Presentation of passport showing the passenger's identity and date of departure, or
- (ii) Certificate from the Air Carrier of the departure date of the passenger/s

(e) Claimant's valid government-issued ID (with photograph)

2) If refund is thru a representative:

(a) Documents enumerated under Section VIII, item 29.b.ii.(1);

(b) Valid government-issued ID (with photograph) of the authorized representative

3) If refund is authorized by a group of Passenger Claimants thru a representative:

(a) Documents enumerated under Section VIII, item 29.b.ii.(1);

(b) Valid government-issued ID (with photograph) of the authorized representative

30. The Air Carrier shall be responsible with the processing of refunds to passengers with unused tickets. Payment shall be made directly to the passenger concerned by the Air Carrier. The Air Carrier shall ensure that processing for refund shall be acted upon promptly. The Air Carrier shall also be responsible with the refund and payment of IPSC to exempted passengers as defined under Section III, item 6(j) who were erroneously assessed and charged with the payment thereof.

IX. SERVICE FEE

31. In consideration for collecting and remitting the IPSC receipts, the collecting Air Carrier shall be entitled to a 3.5% service fee based on passenger load excluding internationally-recognized exempted passengers.

32. The service fee due the Air Carrier shall be deducted from the total proceeds due the MIAA subject to government accounting and auditing rules and regulations. This shall be clearly included in the report to be submitted to the MIAA.

X. AUDIT REQUIREMENTS

33. The Air Carrier shall, upon prior written notice and during business hours, allow the duly authorized representative of the MIAA to conduct random inspection and audit of any accounting records or similar books, equipment or recording devices used in IPSC collection.
34. Documents, in electronic format or otherwise, supporting the Collection and Remittance of the IPSC shall be maintained and kept at the office of the Air Carrier and shall be preserved for a period of three (3) years.
35. Other documents and data which are necessary in the confirmation of Collection and Remittance of the IPSC shall be made available anytime upon request by the duly authorized representative of the MIAA, to wit:
 - a. Flight Manifest
 - b. Duly signed General Declaration
 - c. Copy of OECs and MECs
36. All existing forms, procedures and processes imposed by MIAA Operations to document flight departures including attendant statistics thereto shall remain enforced and may be used to validate / audit remittances of the IPSC by the Air Carrier.
37. The Air Carrier shall provide the name, address and telephone number of its officer/s handling the consolidation of IPSC collection, settlement, remittance and reporting who may be contacted concerning questions on its remittances and reports. Likewise, the MIAA and the COA shall provide the Air Carrier with the name and designation of its officer/s and employees who will be authorized to have access to Air Carriers' records for audit purposes.

XI. DISPUTE RESOLUTION

38. In the event of a discrepancy on any matter pertaining to the collection, remittance, or reporting of the IPSC, MIAA or the Air Carrier shall notify the other party in writing of such discrepancy within five (5) business days from discovery thereof.
39. The parties, through their duly authorized representatives, shall endeavor in good faith to make a final reconciliation of records to rectify such discrepancy within ten (10) business days from receipt of the other party of such notice, which period may be extended upon mutual agreement by the parties.

XII. MISCELLANEOUS PROVISIONS

40. The provisions of this MC shall be treated as separable. If any portion thereof shall be held invalid, illegal or unlawful, such invalidity or illegality shall not affect the other provisions which shall remain in full force and effect.
41. In case of cessation of operation, the Air Carrier shall notify the MIAA in writing at least sixty (60) calendar days prior to cessation of its operation at MIAA Terminals.
42. This MC shall be modified at the instance of any of the parties affected after sufficient consultations have been concluded.

XIII. SUPERSEDING CLAUSE

43. All MIAA issuances in conflict herewith are hereby superseded.

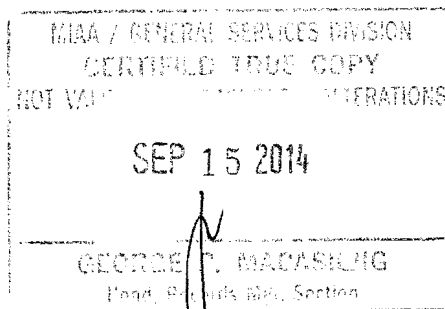
XIV. EFFECTIVITY

44. This MC takes effect October 1, 2014.

MGEN JOSE ANGEL A HONRADO AFP (Ret)
General Manager



MCAO-9NY4W5



SAMPLE STAMP MARKING WITH IMPRINT:
"PROCEED TO TERMINAL FEE COUNTER"

This will be stamped by the check-in agents of Air Carriers in red ink on the portion of the boarding pass (retained by MIAA) of passengers with tickets issued / reissued before October 1, 2014.

**PROCEED TO
TERMINAL FEE
COUNTER**

Measurement : 2CM X 2CM

Republic of the Philippines
 Manila International Airport Authority
 MIAA Admin. Bldg., MIA Road Pasay City, Metro Manila
COLLECTION DIVISION

(THIS FORM WILL BE ACCOMPLISHED ONLY
 DURING THE TRANSITION PERIOD)

FLIGHT CHECKLIST
 (INTERNATIONAL PASSENGER SERVICE CHARGE)

T1
T2
T3
T4

Air Carrier	
Flight No.	
Departure Date	

Pax with tickets Issued on or after Oct. 1, 2014	70
Pax with tickets Issued before Oct. 1, 2014	78
Exemptions issued / reissued before Oct. 1, 2014	
a. Infant, Extra Crew	15
b. Transit	2
c. OFW, PSC, Pilgrims	30
d. Others authorized by Office of the President	5
Total Exemptions	52
Total Passenger Load	200

Remarks / Others:

Certified correct as to total passenger load:

Air Carrier Representative
 (Signature over printed name)

Certified correct	Verified by:
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MIAA Inspector
 (Signature over printed name)

MIAA Duty Supervisor
 (Signature over printed name)

**INTERNATIONAL PASSENGER SERVICE CHARGE (IPSC)
REMITTANCE REPORT**

(THIS FORM WILL BE ACCOMPLISHED ONLY DURING THE TRANSITION PERIOD)

AIR CARRIER :		PERIOD COVERED : October 2014	
1. TOTAL PASSENGER LOAD (Annex D, Total of Column C)			135,000
2. TOTAL PASSENGERS WITH TICKETS ISSUED BEFORE OCT. 1, 2014			33,500
3. TOTAL PASSENGERS WITH TICKETS ISSUED ON / AFTER OCT. 1, 2014			101,500
4. LESS	Infant / Extra Crew (Annex D, Total of Column F)	147	
	Locally-recognized Exempted Passengers (Annex E)	1,550	1,697
5. TOTAL NUMBER OF PAYING PASSENGERS (Line 3 - Line 4)			99,803
6. TOTAL AMOUNT COLLECTED (Multiply Line 5 by Php 550)			54,891,650.00
7. LESS	SERVICE FEE (Multiply Line 6 by 3.5%)		1,921,207.75
8. ADD	Applicable Taxes on Service Fee (per BIR Circular to be issued)		
9. NET AMOUNT DUE MIAA			52,970,442.25
PAYMENT DETAILS			
<input checked="" type="checkbox"/> Direct Credit / Telegraphic Transfer: Account Name: Manila International Airport Authority Landbank of the Philippines Current Account No. 0272-106533			
<input type="checkbox"/> Cheque payments shall be in the name of Manila International Airport Authority			
SIGNATURE		DATE	
PRINTED NAME			
CONTACT NO.			

This IPSC Remittance Report must be accomplished and forwarded to Collection Division on payment date by post, fax 8771-748 or email: collection@miaa.gov.ph.

DETAILS OF REMITTANCE
For the Month of October 2014

(THIS FORM WILL BE ACCOMPLISHED ONLY DURING THE TRANSITION PERIOD)

AIR CARRIER : _____

Day	No. of Flights	Total Pax Load	Number of Pax		Exempted Pax (Tickets issued on or after Oct. 1, 2014)			Total Paying Pax (E-H)	Amount (I * 550)
			Tickets Issued before Oct. 1, 2014	Tickets Issued on or after Oct. 1, 2014	Infant / Extra Crew	Locally-Recognized Annex E	Total (F+G)		
A	B	C	D	E	F	G	H	I	J
1	10	2,000	800	1,200	2	50	52	1,148	631,400.00
2	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
3	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
4	10	2,000	800	1,200	2	50	52	1,148	631,400.00
5	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
6	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
7	10	2,000	800	1,200	2	50	52	1,148	631,400.00
8	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
9	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
10	10	2,000	800	1,200	2	50	52	1,148	631,400.00
11	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
12	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
13	10	2,000	800	1,200	2	50	52	1,148	631,400.00
14	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
15	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
16	10	2,000	800	1,200	2	50	52	1,148	631,400.00
17	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
18	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
19	10	2,000	800	1,200	2	50	52	1,148	631,400.00
20	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
21	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
22	10	2,000	800	1,200	2	50	52	1,148	631,400.00
23	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
24	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
25	10	2,000	800	1,200	2	50	52	1,148	631,400.00
26	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
27	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
28	10	2,000	800	1,200	2	50	52	1,148	631,400.00
29	30	6,000	2,000	4,000	5	50	55	3,945	2,169,750.00
30	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
31	25	5,000	500	4,500	7	50	57	4,443	2,443,650.00
TOTAL	675	135,000	33,500	101,500	147	1,550	1,697	99,803	54,891,650.00

**INTERNATIONAL PASSENGER SERVICE CHARGE (IPSC)
REMITTANCE REPORT**

AIR CARRIER :		PERIOD COVERED :	
1. TOTAL PASSENGER LOAD (Annex G, Total of Column C)			135,000
2. LESS	Infant / Extra Crew (Annex G, Total of Column D)		147
3. PAX LOAD SUBJECT TO 3.5% SERVICE FEE			134,853
4. LESS	Locally-recognized Exempted Passengers (Annex E)		1,550
5. TOTAL NUMBER OF PAYING PASSENGERS			133,303
6. TOTAL AMOUNT COLLECTED (Multiply Line 5 by Php 550)		PHP	73,316,650.00
7. LESS	SERVICE FEE [(Multiply Line 3 by Php 550) * 3.5%]		2,595,920.25
8. ADD	Applicable Taxes on Service Fee (per BIR Circular to be issued)		
9. NET AMOUNT DUE MIAA		PHP	70,720,729.75
PAYMENT DETAILS			
<input type="checkbox"/> Direct Credit / Telegraphic Transfer: Account Name: Manila International Airport Authority Landbank of the Philippines <input type="checkbox"/> Current Account No. 0272-106533 <input type="checkbox"/> Cheque payments shall be in the name of Manila International Airport Authority			
SIGNATURE		DATE	
PRINTED NAME			
CONTACT NO.			

This IPSC Remittance Report must be accomplished and forwarded to Collection Division on payment date by post, fax 8771-748 or email: collection@miaa.gov.ph.

DETAILS OF REMITTANCE

For the Month of October 2015

AIR CARRIER :

Day	No. of Flights	Total Pax Load	Exempted Pax		Total Exempted Pax (D+E)	Total Paying Pax (C-F)	Amount (G * 550)
			Infant / Extra Crew	Locally-Recognized Annex E			
A	B	C	D	E	F	G	H
1	10	2,000	2	200	202	1,798	988,900.00
2	30	6,000	5	300	305	5,695	3,132,250.00
3	25	5,000	7	400	407	4,593	2,526,150.00
4	10	2,000	2	200	202	1,798	988,900.00
5	30	6,000	5	300	305	5,695	3,132,250.00
6	25	5,000	7	400	407	4,593	2,526,150.00
7	10	2,000	2	200	202	1,798	988,900.00
8	30	6,000	5	300	305	5,695	3,132,250.00
9	25	5,000	7	400	407	4,593	2,526,150.00
10	10	2,000	2	200	202	1,798	988,900.00
11	30	6,000	5	300	305	5,695	3,132,250.00
12	25	5,000	7	400	407	4,593	2,526,150.00
13	10	2,000	2	200	202	1,798	988,900.00
14	30	6,000	5	300	305	5,695	3,132,250.00
15	25	5,000	7	400	407	4,593	2,526,150.00
16	10	2,000	2	200	202	1,798	988,900.00
17	30	6,000	5	300	305	5,695	3,132,250.00
18	25	5,000	7	400	407	4,593	2,526,150.00
19	10	2,000	2	200	202	1,798	988,900.00
20	30	6,000	5	300	305	5,695	3,132,250.00
21	25	5,000	7	400	407	4,593	2,526,150.00
22	10	2,000	2	200	202	1,798	988,900.00
23	30	6,000	5	300	305	5,695	3,132,250.00
24	25	5,000	7	400	407	4,593	2,526,150.00
25	10	2,000	2	200	202	1,798	988,900.00
26	30	6,000	5	300	305	5,695	3,132,250.00
27	25	5,000	7	400	407	4,593	2,526,150.00
28	10	2,000	2	200	202	1,798	988,900.00
29	30	6,000	5	300	305	5,695	3,132,250.00
30	25	5,000	7	400	407	4,593	2,526,150.00
31	25	5,000	7	400	407	4,593	2,526,150.00
TOTAL	675	135,000	147	9,400	9,547	125,453	68,999,150.00

**INTERNATIONAL PASSENGER SERVICE CHARGE (IPSC)
REFUND DECLARATION**

I / We, the undersigned, declare that:

1. Existing laws and regulations provide that certain passengers may not be levied airport terminal fees;
2. Fees for the IPSC were integrated in the airline tickets purchased (online or outside the Philippines, by default) and used by the following passengers—

Name	OEC/MEC No.	Issued on	Flight No.	Departure Date
1.				
2.				
3.				
4.				
5.				

3. The said passengers are exempt from paying IPSC;
4. Thus, being exempt passengers charged with IPSC, the payor is entitled to a refund;
5. _____ paid for the IPSC of the passengers stated in Paragraph 2;
6. The undersigned has been authorized by _____ (person/entity in Paragraph 5) to do and execute all or any of the following acts, deeds and things, specifically ask, demand, recover, collect any and all sums of money representing the payment of the IPSC in the sum of _____ (Php xxx) as may be or may hereafter become due, owing, payable or belonging to _____ (person/entity in Paragraph 5);
7. Attached hereto are:
 - Passenger ticket / Itinerary Receipt / Official Receipt / Invoice clearly showing payment for "LI" (International);
 - Original copy of Exemption Certificate (airport copy);
 - Photocopy of the boarding pass;
 - If boarding pass is not available-
 - Passport showing passengers identity and date of departure
 - Certificate from the Air Carrier of the departure date
 - Undersigned's valid government-issued ID card with photograph;
 - Board Resolution / Authority or any proper document, if the payor is a corporation; written authorization, if payor is an individual or a non-corporate entity authorizing undersigned to do the acts in paragraph 6;
8. Under penalty of perjury, estafa or any other false misrepresentation under the laws of the Republic of the Philippines, I hereby affix my signature hereunder free from duress and undue influence as proof of the above statements.

Signature over printed name

Date

Annex H