

Social security agreement  
between the  
**United Kingdom and the  
Philippines**



A guide to

**National Insurance contributions**

**Benefits**

**Medical services**

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# Introduction

This leaflet tells you what the social security agreement between the United Kingdom (UK) and the Philippines means for you.

It tells you about insurance and contributions, what UK benefits you may get and how and where you can claim them. If you want information about Philippine benefits, you should contact the Philippine authorities at the address on page 19.

The leaflet also tells you what medical treatment you can get.

It only gives you general help. It does not cover every possible situation. You must not treat it as a complete and authoritative statement of the law.

Every effort has been made to ensure that the contents of this leaflet are correct at the date shown on the cover. However, the leaflet does not include any references to changes in the law made after that date. In the event that anything in this leaflet is different from a provision of the agreement between the UK and the Philippines, or any other legal provision, the terms of the agreement or provision will apply.

The agreement means that you will be treated in the same way as people living in the country to which you go in respect of the matters covered by the agreement. It also means that when you move from one country to another you will be able to keep rights to some of the benefits that are based on the insurance you have paid.

## In the agreement

***United Kingdom* means England, Scotland, Wales, Northern Ireland and the Isle of Man.**

**If you are going to the Philippines**, let your Jobcentre Plus/social security office and the Inland Revenue National Centre for Non Residents in Newcastle (at the address on page 18) know when you are going to leave, and give them your address in the Philippines. If you change your address later, let them know the new one too.

**When you come back to the UK**, tell your Jobcentre Plus/social security office and the Inland Revenue Centre for Non Residents in Newcastle (at the address on page 18) as soon as you can that you are back. Then, if anything needs to be done about your contributions or your benefit rights, it can be done straight away. If you do not tell them at once, any benefit claim you make might be affected.

### **Things you should know about when you read this leaflet**

Some of the sections in this leaflet tell you that if you have insurance in one country, it may help you to qualify for benefit in the other country. When this is the case, your insurance record in one country is never transferred to the other country. For example, if your UK insurance record does not qualify you for benefits, we will contact the Philippine authorities to get details of your Philippine insurance. But your Philippine insurance record will stay with the Philippine authorities.

If we have to contact the Philippine authorities about your insurance, it will help very much if we can tell them your Philippine National Insurance number. It is in your interests, therefore, to keep a record of this information in case we have to ask you for it. Other details which could help us to deal with your claim quickly, but which are not always needed, are:

- names and addresses of employers;
- periods of employment;
- salary/wage numbers; and
- employment references.

# National Insurance contributions

## Contributions when working in the Philippines

### Working in the Philippines for a UK employer for three years or less

You and your employer must pay UK Class 1 contributions on all your pay while you are working in the Philippines **if**:

- you are already insured in the UK;
- and** your UK employer sends you to work in the Philippines;
- and** you are paid by your UK employer or by someone else on behalf of your UK employer;
- and** you are not likely to work in the Philippines for more than three years.

You will also have to pay UK Class 1 contributions if you are working in another country for a UK employer while continuing to pay contributions to the UK, and your UK employer sends you directly from the other country to work in the Philippines.

During this time you and your UK employer will not have to pay contributions to the Philippine scheme. To make sure that you are not asked to pay, your employer must apply for a certificate of liability under the UK scheme. They should ask the Inland Revenue Centre for Non Residents in

Newcastle for the certificate. The address is on page 18.

When your employer asks for the certificate, we need to know:

- your full name;
- your address in the UK;
- your date of birth;
- your UK National Insurance number;
- your employer's name and address;
- your address in the Philippines;
- the names and addresses of the people who represent your employer in the Philippines;
- the date you will start work in the Philippines;
- if your UK employer will be paying you all the time you are in the Philippines; and
- the date you expect your work in the Philippines to end.

We will send two copies of the certificate to your UK employer. One is for you to keep. The other is for the people who represent your employer in the Philippines. **You and your employer should look at the important notes on page 3 of the certificate.**

**If your period of employment in the Philippines is unexpectedly extended, with the result that you are likely to work in the Philippines for more than three years**, it may be possible, with the agreement of the Philippine authorities, to extend the period of your certificate

for another year. Your employer must apply for this extension within the first three years of your employment in the Philippines. If the Philippine authorities agree, you and your employer will continue to pay UK contributions. For more details, your employer should contact the Inland Revenue Centre for Non Residents in Newcastle. Their address is on page 18.

### **Employed in the UK and the Philippines, and resident in the UK**

If you are employed in the UK and the Philippines for the same period and remain *ordinarily resident* in the UK, you and your UK employer will have to pay Class 1 contributions. You will not have to pay into the Philippine scheme. To make sure that you are not asked to pay, ask the Inland Revenue Centre for Non Residents in Newcastle for a certificate/letter confirming your UK NI liability. The address is on page 18.

### **Employed in the UK and self-employed in the Philippines, for the same period**

If you are employed in the UK and self-employed in the Philippines for the same period, you and your UK employer will be liable to pay Class 1 contributions. You will not have to pay into the Philippine scheme. To make sure that you are not asked to pay, ask the Inland Revenue Centre for Non Residents in Newcastle for a certificate/letter confirming your UK NI liability. The address is on page 18.

### **Volunteer Development Workers**

Volunteer Development Workers should see leaflet **NI38**, *Social security abroad*, for details of the special contribution arrangements which have been made for them.

### **Other types of work in the Philippines**

If your work in the Philippines is different from the work described in the three previous sections on NI contributions, and is not covered by the special arrangements noted in the next section, or the section on page 9 referring to self-employed contributions, you will not have to pay UK Class 1 or Class 2 contributions. But you may have to pay into the Philippine scheme. It is important that you get in touch with the Philippine authorities as soon as you start working there. You will find the address on page 19. They will be able to tell you what you have to do about insurance in the Philippines and how you can become a member of their scheme. They will also tell you what you must pay and what sort of benefits you will get.

### **Special contribution arrangements**

There may be special arrangements for your insurance if you:

- travel in your work for a company, firm or group that carries goods or passengers by air;

- work in the government service of the UK or the Philippines;
- are employed in a diplomatic mission or consular post of the UK or the Philippines;
- work privately for an official of a diplomatic mission or consular post of the UK or the Philippines; or
- work for a public corporation of the UK or the Philippines.

The Inland Revenue Centre for Non Residents in Newcastle will tell you more about these arrangements if you work for a UK employer. If you work for a Philippine employer, get in touch with the Philippine authorities. You can find the address on page 19.

### UK voluntary contributions in the Philippines

If you are abroad and do not have to pay UK Class 1 or Class 2 contributions, you may wish to think about paying UK voluntary contributions. Leaflet **NI38**, *Social security abroad*, tells you about this.

However, you may have to pay Philippine contributions too. If you are trying to decide if it is worthwhile paying UK voluntary contributions as well, see the sections on **State Pension** (page 11) and **Widows' benefits and bereavement benefits** (page 12) before you decide.

The Inland Revenue Centre for Non Residents in Newcastle will tell you what these arrangements mean for your own social security position. You can get in touch with them at the address on page 18.

### Contributions when working in the UK

#### Working in the UK for a Philippine employer for three years or less

There is an arrangement like the one described in the section headed **'Working in the Philippines for a UK employer for three years or less'** on page 5. The Philippine authorities will give you and your employer a certificate showing that you continue to pay contributions to the Philippine scheme while you work in the UK. If an officer from the Inland Revenue asks why UK contributions are not being paid for you, show them the certificate.

#### Employed in the Philippines, and self-employed in the UK for the same period

If you are employed in the Philippines and self-employed in the UK for the same period, you will not have to pay contributions to the UK scheme. To make sure that you are not asked to pay, ask the Philippine authorities for a letter or certificate confirming your liability to the Philippine scheme. The address is on page 19.

## Employed in the UK and the Philippines, and resident in the Philippines

If you are employed in the UK and the Philippines for the same period and remain *ordinarily resident* in the Philippines, you and your Philippine employer will have to pay contributions to the Philippine scheme. You will not have to pay into the UK scheme. To make sure that you are not asked to pay, ask the Philippine authorities for a letter or certificate confirming that you have to pay into the Philippine scheme. The address is on page 19.

## Other types of work in the UK

If you have come from the Philippines to work in the UK:

- and** you are not in one of the types of job listed in the section headed **Special contribution arrangements** on page 6;
- and** you do not have to pay Philippine contributions under the arrangements you can read about in the section headed **'Working in the UK for a Philippine employer for three years or less'** on page 7;
- and** you are not covered by the section headed **Self-employed contributions**, below,

you will normally have to pay UK contributions as soon as you start work here. Your employer should arrange this for you.

## Statutory Sick Pay and Statutory Maternity Pay that your employer pays

Statutory Sick Pay (SSP) is paid by employers for up to 28 weeks to employees unable to work because they are sick. If you work for a UK employer and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SSP while you are in the Philippines. Such entitlement may continue even if your employer ceases to be liable to pay Class 1 contributions during your period of entitlement to SSP.

Statutory Maternity Pay (SMP) is paid by employers to help women take time off work when they expect a baby. If you work for a UK employer and have done so for at least 26 weeks and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SMP while you are in the Philippines. SMP is paid for up to 26 weeks. The rate of benefit depends on your average weekly earnings.

## Self-employed contributions

If you are **self-employed in the UK, and not employed or self-employed in the Philippines**, you will have to pay UK contributions, unless you have been told you do not have to because you do not earn enough. Leaflet **CA02**, *National Insurance contributions for self-employed*



*people with small earnings*, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 for a woman), you will not have to pay either (see the section headed **State Pension**, page 11, for information on State Pension age).

If you are **self-employed in the UK and the Philippines**, but you are **ordinarily resident in the Philippines**, you will have to pay social security contributions to the Philippine scheme. You will not have to pay contributions to the UK scheme. To make sure that you are not asked to pay, ask the Philippine authorities for a letter or certificate confirming that you have to pay into the Philippine scheme. The address is on page 19.

If you are **self-employed in the UK and the Philippines** and you are **ordinarily resident in the UK**, you will have to pay Class 2 (and Class 4 contributions if appropriate) to the UK scheme. You will not have to pay contributions to the Philippine scheme. To make sure that you are not asked to pay, ask the Inland Revenue Centre for Non Residents in Newcastle for a certificate/letter confirming your UK NI liability. The address is on page 18.

# Benefits

## UK benefits the agreement covers

- Incapacity Benefit;
- Benefits for industrial injuries and diseases;
- State Pension; and
- Widows' benefits and bereavement benefits.

## Incapacity Benefit

Incapacity Benefit can be paid to people who cannot work because they are sick or disabled and are too young to get a UK pension – under 60 for women and under 65 for men.

Incapacity Benefit is paid at three basic rates:

- short-term (lower rate) for the first 28 weeks of sickness;
- short-term (higher rate) from the 29th to the 52nd week of sickness; and
- long-term rate from the 53rd week of sickness.

Incapacity Benefit is only covered by the agreement in the limited circumstances described below.

## If you are going from the UK to the Philippines

You may be able to get Incapacity Benefit while you are in the Philippines **if**:

while you are employed there, you become unable to work;

**and** you have to be insured under the UK scheme;

**and** your incapacity is because of an industrial accident or disease.

If you are already getting Incapacity Benefit because of an industrial accident or disease, you can continue to get the benefit if you go to the Philippines. Please see the section headed **Benefits for industrial injuries and diseases** on page 11.

In other cases you might still be able to get short-term Incapacity Benefit for a time if you are going to the Philippines temporarily and you are going for medical treatment, or you have already been incapable of work for six months.

If you are getting UK Incapacity Benefit and you plan to go to the Philippines, let your Jobcentre Plus/social security office know well before you leave the UK.

You will need to tell them:

- your full name and address;
- your National Insurance number;
- details of the benefits you are getting;
- the date you plan to go to the Philippines;

- when you plan to come back to the UK; and
- why you are going to the Philippines.

### Philippine Invalidation Pension

If you are ordinarily resident in the Philippines and claim Philippine Invalidation Pension, contributions that you have paid to the UK scheme can be used to satisfy the conditions for the payment of benefit. For further information, contact the Philippine authorities at the address on page 19.

### Benefits for industrial injuries and diseases

If you have an industrial accident or contract an industrial disease while you are working in the Philippines, but are still insured under the UK scheme, you will be treated as if the accident happened or you contracted the disease in the UK. Any benefit payable in respect of that accident, including UK Incapacity Benefit, short-term or long-term, payable in respect of that industrial accident or disease, can be paid in the Philippines. See the section on **Incapacity Benefit** on page 10.

In the same way, if you have an industrial accident or contract an industrial disease while you are working in the UK, but are still insured under the Philippine scheme, you will be treated as if the accident happened or you contracted the disease in the Philippines. Any benefit payable in respect of that accident or disease can be paid in the UK.

If you have a separate right to benefit from the UK and the Philippines, you will only be paid the benefit by the country where you were last insured.

### UK Industrial Injuries Disablement Benefit

UK Industrial Injuries Disablement Benefit is payable in the Philippines at the same rate as if you were living in the UK.

### State Pension

#### State Pension age

State Pension age in the UK is at present 65 for a man and 60 for a woman. But over a 10-year period, starting on 6 April 2010, State Pension age for women will change from 60 to 65.

#### How pension from one country is paid if you live in the other

UK State Pension is payable in the Philippines at the same rate as if you were living in the UK.

In the same way, you will get the same rate of Philippine pension in the UK as you would if you were in the Philippines.

#### Insured in both the UK and the Philippines

If you have enough insurance under each country's scheme to satisfy the contribution conditions and qualify for a pension, you can get a pension from each country.

If you do not have enough insurance for a UK pension, the agreement allows the UK to treat Philippine insurance as UK insurance. This may give you entitlement to a UK pension.

How much you get when we use your Philippine insurance will depend on the length of the insurance periods in each country's scheme.

### **UK State Pension calculation**

First we will work out how much pension you would get if all your insurance had been paid in the UK. If all your insurance would be enough for at least some UK pension, we work out how much of that comes from UK insurance.

If you had paid five years' UK insurance and 10 years' Philippine insurance, we would work out how much pension you would have got if you had been paying UK insurance for 15 years. But because you have only actually been paying UK insurance for five years, we would pay you one-third (five-fifteenths) of that pension. This is only a general description of how a pension is calculated in these circumstances. Other special rules may apply. To find out more, contact The Pension Service at Tyneview Park.

You will find their address on page 18.

Even if we use your UK and Philippine insurance, you still may not have paid enough contributions for a pension. In this case you will not get a pension.

The Philippine authorities will combine UK insurance with your Philippine insurance in the same way if you do not qualify for a Philippine pension.

## **Widows' benefits and bereavement benefits**

### **Introduction of bereavement benefits**

Bereavement benefits were introduced from 9 April 2001 to replace widows' benefits for those bereaved after that date. Widowed fathers with qualifying children who were bereaved before 9 April 2001 can now make a claim for Widowed Parent's Allowance after that date. Women who were already receiving Widow's Benefit before that date will continue to do so for as long as they satisfy the current entitlement conditions.

### **How widows' benefits, bereavement benefits or survivor's benefits from one country are paid if you live in the other**

UK widows' benefits or bereavement benefits are payable in the Philippines at the same rate as if you were living in the UK.

In the same way, you will get the same rate of Philippine Survivor's Benefit in the UK as you would if you were in the Philippines.

If UK Widow's Benefit or Bereavement Benefit would be payable if a qualifying child were in the UK, it will be paid if the child is in the Philippines.

In the same way, if Philippine Survivor's Benefit would be payable if a qualifying child were in the Philippines, it will be paid if the child is in the UK.

### **If your husband or wife was insured under the insurance schemes of both the UK and the Philippines**

If your husband or wife did not pay enough contributions in the UK for you to qualify for a UK Widow's Benefit or Bereavement Benefit, we may take into account their Philippine contributions in a similar way as a person's contributions may be taken into account for State Pension. The section '**Insured in both the UK and the Philippines**' under the heading **State Pension** on page 11 will tell you about this.

If your husband or wife did not pay enough contributions in the Philippines for you to qualify for Philippine Survivor's Benefit, the Philippine authorities may take into account their UK contributions.

From 6 April 2003 increases for dependent children, known as Child Dependency Increases (CDIs), will no longer be paid with widows' benefits, bereavement benefits and State Pensions. If you were entitled to a CDI on 5 April 2003 you will continue to receive this increase for as long as the conditions for getting CDI are satisfied. But since 6 April 2003 it is no longer possible to make a new claim for an increase in your benefit.

## **Benefits for dependants**

You may be paid extra benefit for someone you have to look after – a dependant. If you are, **and the agreement covers the benefit you are getting**, the extra can be paid if your dependant is in either the UK or the Philippines.

# Claiming your benefit

There are time limits for claiming benefits. Contact the appropriate office or organisation without delay.

## **If you want to claim Statutory Sick Pay or Statutory Maternity Pay**

Get in touch with your employer or your local Inland Revenue National Insurance Contributions Office. It is listed in the business numbers section of the phone book.

## **If you want to claim other UK benefits**

Contact your local Jobcentre Plus/social security office. For your nearest office, look for the display advert under 'Jobcentre Plus'/'social security office' in the business numbers section of the phone book.

## **If you want to claim UK benefits when you are in the Philippines**

Contact The Pension Service at Tyneview Park. You will find their address on page 18.

## **If you want to claim Philippine benefits**

Contact the Philippine authorities. You can find their address on page 19.

# Medical services

## In the Philippines

There is no health agreement between the UK and the Philippines, and the National Health Service (NHS) only applies in the UK. You cannot get any money back from the NHS for any medical help you pay for in the Philippines.

If you are going to the Philippines for three months or more, please send your NHS medical card, and your family's cards, to your Primary Care Trust. If you live in Scotland, send the card to the Area Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card. Or you can give it to the Immigration Officer as you leave the UK.

If you have lost your medical card, please tell your local Primary Care Trust, Area Health Board or the Central Services Agency:

- your name;
- your address;
- your date of birth;
- the name and address of your UK doctor;
- your National Health Service number, if you know it; and
- when you are going to leave the UK.

You can get their address from the business numbers section of the phone book or from a post office.

## In the United Kingdom (England, Scotland, Wales and Northern Ireland)

### Temporary visits to the UK

Under NHS rules anyone, wherever they are from, who needs treatment for an emergency condition that occurs during a visit to the UK will not be charged for treatment at a hospital accident and emergency department or GP's surgery. This does not extend to treatment as an in-patient or registered out-patient at a hospital or to routine, non-emergency treatment from a GP or dentist. You will normally have to pay for these services, as well as a charge for any medicines you need.

If you come to the UK specifically for medical treatment, you will have to pay for it. You will not get your money back.

More detailed information about medical services in England is available from the Department of Health website at [www.doh.gov.uk/overseasvisitors](http://www.doh.gov.uk/overseasvisitors)

### Living permanently in the UK

If you have come to live permanently in the UK, you can get the full range of treatments available under the NHS. These are all generally free of charge, although there are some charges for medicines, dental treatment, glasses and some medical appliances.

You can approach any doctor and ask to be registered on their list for NHS treatment.

## **In the Isle of Man**

If you want to know about medical services in the Isle of Man, please contact the Department of Health and Social Security in the Isle of Man at the address on page 18.



# Where to get help and advice

## General information

If you wish to contact any agency whose address is given in this section, please supply the following information, if possible:

- your full name;
- your full address;
- your date of birth; and
- your UK National Insurance (NI) number or NHS number. A UK NI number should be quoted, if known, for UK benefit or contribution enquiries. For medical/health enquiries, an NHS number should be quoted, if known.

## Some helpful leaflets

You can get information about UK benefits from other leaflets. You can also get more information from the Department for Work and Pensions website: [www.dwp.gov.uk](http://www.dwp.gov.uk)

You can get the following leaflets from your local Jobcentre Plus/social security office or, if you are abroad, from The Pension Service at Tyneview Park. You can find their address on page 18.

<i>Babies and children</i>	<b>BC1</b>
<i>A guide to Child Benefit and Guardian's Allowance</i>	<b>CB1</b>
<i>Widowed?</i>	<b>GL14</b>
<i>Social security benefit rates</i>	<b>GL23</b>
<i>If you think our decision is wrong</i>	<b>GL24</b>
<i>Coming from abroad and social security benefits</i>	<b>GL28</b>
<i>Going abroad and social security benefits</i>	<b>GL29</b>
<i>A guide to Incapacity Benefit</i>	<b>IB1</b>
<i>A guide to Income Support</i>	<b>IS20</b>
<i>Jobseeker's Allowance – Helping you back to work</i>	<b>JSAL5</b>
<i>A guide to maternity benefits</i>	<b>NI17A</b>
<i>Social security abroad</i>	<b>NI38</b>
<i>A guide to State Pensions</i>	<b>NP46</b>
<i>Sick or disabled?</i>	<b>SD1</b>
<i>Ill or disabled because of a disease or deafness caused by work?</i>	<b>SD6</b>
<i>Disabled because of an accident at work?</i>	<b>SD7</b>
<i>Financial help if you work or are looking for work</i>	<b>WK1</b>

## Addresses for enquiries about medical treatment

### England

Department of Health  
Finance Directorate  
Quarry House  
Quarry Hill  
Leeds LS2 7UE  
tel: 0113 254 5819  
email: [dhmail@doh.gsi.gov.uk](mailto:dhmail@doh.gsi.gov.uk)

### Northern Ireland

Department of Health, Social Services  
and Public Safety  
General Medical Services Branch  
Room D3  
Castle Buildings  
Upper Newtownards Road  
Belfast BT4 3SQ  
tel: 028 9052 2890

### Scotland

Scottish Executive Health Department  
St Andrew's House  
Regent Road  
Edinburgh EH1 3DG  
tel: 0131 556 8400  
email: [ceu@scotland.gov.uk](mailto:ceu@scotland.gov.uk)

### Wales

National Assembly for Wales  
NHS Directorate  
Cathays Park  
Cardiff CF10 3NQ  
tel: 029 2082 5111  
email:  
[health.enquiries@wales.gsi.gov.uk](mailto:health.enquiries@wales.gsi.gov.uk)

### Isle of Man

Department of Health and Social Security  
Health Division  
Crookall House  
Demesne Road  
Douglas  
Isle of Man IM1 3QA  
tel: 01624 642608  
email: [healthservices@dhss.gov.im](mailto:healthservices@dhss.gov.im)

## Addresses for contribution and benefit enquiries

### UK Social Security Scheme

Department for Work and Pensions  
The Pension Service  
International Pension Centre  
Tyneview Park  
Newcastle-upon-Tyne NE98 1BA

If you are in the UK, you can phone or fax  
The Pension Service at Tyneview Park on:  
tel: 0191 218 7777  
fax: 0191 218 3836

If you are phoning or sending a fax from  
outside the UK, dial the international  
code, then:  
tel: 44 191 218 7777  
fax: 44 191 218 3836  
email:

[tvp-customer-care@  
thepensionservice.gsi.gov.uk](mailto:tvp-customer-care@thepensionservice.gsi.gov.uk)

### National Insurance contributions

Inland Revenue  
Centre for Non Residents  
Room BP1301  
Benton Park View  
Newcastle-upon-Tyne NE98 1ZZ

If you are in the UK, you can also phone or fax the Centre for Non Residents (Newcastle) Helpline on:  
tel: 0845 915 4811  
fax: 0845 915 0067

If you are phoning or sending a fax from outside the UK, dial the international code, then:

tel: 44 191 225 4811  
fax: 44 191 225 0067

You can also get more information and contact the Inland Revenue via their website: **[www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)**

### **For details of UK Income Tax while you are abroad contact:**

Inland Revenue  
Centre for Non Residents  
St John's House  
Merton Road  
Bootle  
Merseyside L69 9BB

You can phone the Financial Intermediaries and Claims Office on:  
tel: 0845 070 0040

If you are phoning from outside the UK, dial the international code, then:  
tel: 44 151 210 2222

### **Isle of Man Social Security Scheme**

Department of Health and Social Security  
Markwell House  
Market Street  
Douglas  
Isle of Man IM1 2RZ

You can phone or fax the Department of Health and Social Security on:

tel: 01624 685059 (Contributions)  
01624 685068 (Pensions)  
01624 685101 (Other benefits)

fax: 01624 685030

email: **[socialsecurity@dhss.gov.im](mailto:socialsecurity@dhss.gov.im)**

### **The Philippines National Insurance Scheme**

Social Security System  
International and Legislative Affairs Office  
Red Room, 12th Floor  
SSS Building, East Avenue  
Diliman  
Quezon  
Republic of the Philippines

This leaflet is only a general guide to benefit and is not a full and authoritative statement of the law. We have made every effort to ensure that the information in this leaflet is correct at the date shown on the cover. However, changes in the law may make the leaflet become gradually less accurate.

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