

SEVENTEENTH CONGRESS OF THE }  
REPUBLIC OF THE PHILIPPINES }  
*First Regular Session* }

HOUSE OF REPRESENTATIVES	
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REGISTRATION UNIT BILLS AND INDEX SERVICE	

HOUSE OF REPRESENTATIVES  
H.B. No. 2140

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INTRODUCED BY REP. LUISA LLOREN CUARESMA

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EXPLANATORY NOTE

The Magna Carta for Disabled Persons has provided for several benefits and privileges for PWD's and their families. However, raising and developing PWD's is still very expensive for their parents.

PWD's require dedicated caretakers, special schools, specialized medical professionals, therapy and other interventions which are increasingly becoming more and more expensive. This measure seeks to unburden the PWD's and their families financially in order that they can cope with the financial distress of raising a PWD dependent so that the financial resources of their family will be applied to the development and care of their dependent PWD.

In view thereof, immediate approval of this bill is requested.

*Luisa Loren Cuaresma*  
REP. LUISA LLOREN CUARESMA

HOUSE OF REPRESENTATIVES  
H.B. No. 2140

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1     **AN ACT FURTHER AMENDING SECTION 35 OF REPUBLIC**  
2     **ACT NO. 8424, AS AMENDED OTHERWISE KNOWN AS THE**  
3     **NATIONAL INTERNAL REVENUE OF 1997 TO GIVE HIGHER**  
4     **ADDITIONAL PERSONAL EXEMPTIONS TO TAXPAYERS**  
5     **WHO HAVE DEPENDENTS THAT ARE PERSONS WITH**  
6     **DISABILITY**

7  
8     *Be it enacted by the Senate and House of Representatives of the*  
9     *Philippines in Congress assembled:*

10  
11     Section 1. - Section 35(A) and (B) of Republic Act No. 8424, as  
12     amended, otherwise known as the National Internal Revenue Code of  
13     1997, is hereby amended to read as follows:

14     "SEC. 35. *Allowance of Personal Exemption for Individual Taxpayer.*  
15     -

16     "(A) *In General.* - For purposes of determining the tax provided  
17     in Section 24(A) of this title, there shall be allowed a basic  
18     personal exemption amounting to Fifty thousand pesos  
19     (P50,000) for each individual taxpayer.

20     "In the case of married individual where only one of the  
21     spouses is deriving gross income, only such spouse shall be  
22     allowed the personal exemption.

23     "(B) *Additional Exemption for Dependents.* - There shall be allowed  
24     an additional exemption of Twenty-five thousand pesos  
25     (25,000) for each dependent not exceeding four (4).

1 "The additional exemption for dependents shall be claimed by  
2 only one of the spouses in the case of married individuals.

3 "In the case of legally separated spouses, additional exemptions  
4 may be claimed only by the spouse who has custody of the  
5 child or children:

6 *Provided*, That the total amount of additional exemptions that  
7 may be claimed by both shall not exceed the maximum  
8 additional exemptions herein allowed.

9 "For purposes of this Subsection, a "dependent" means a  
10 legitimate, illegitimate or legally adopted child chiefly  
11 dependent upon and living with the taxpayer if such  
12 dependent is not more than twenty-one (21) years of age,  
13 unmarried and not gainfully employed or if such dependent,  
14 regardless of age, is incapable of self-support because of mental  
15 or physical defect.

16 *Provided further*, that when the dependent is a person with  
17 disability as defined under Rule III, Section 5.1 of Republic Act  
18 No. 9442, and certified by the DSWD as such, the amount of  
19 additional exemption shall be P100,000.00 for every dependent  
20 who is a person with disability."

21 "x x x."

22 **SEC. 7. *Implementing Rules and Regulations.*** - The  
23 Department of Finance and the Department of Social Welfare and  
24 Development are directed to promulgate the Implementing Rules  
25 and Regulations of this Act within 90 days from its effectivity.

26 **SEC. 8. *Separability Clause.*** - If any provision of this Act is  
27 declared invalid or unconstitutional, other provisions hereof which  
28 are not affected thereby shall continue to be in full force and effect.

29 **SEC. 9. *Repealing Clause.*** - Any law, presidential decree or  
30 issuance, executive order, letter of instruction, administrative order,  
31 rule or regulation contrary to or inconsistent with any provision of  
32 this Act as hereby amended or modified accordingly.

33 **SEC. 10. *Effectivity Clause.*** - This Act shall take fifteen (15)  
34 days following its publication in the *official Gazette* or in at least two  
35 (2) newspaper of general circulation.

36  
37 *Approved,*