

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
First Regular Session

**HOUSE BILL NO. 1741**



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Introduced by: Hon. Angelina "Helen" D.L. Tan, M.D.

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**AN PROVIDING TAX CREDIT TO PHYSICIANS RENDERING PRO BONO SERVICES TO INDIGENT PATIENTS**

**EXPLANATORY NOTE**


Article II, Section 15 of the Constitution provides that, "The State shall protect and promote the right to health of the people and instill health consciousness among them."

It also provides that the State shall adopt an integrated and comprehensive approach to health development with the end view of making essential health services available to all the people at affordable cost, giving priority to the needs of the underprivileged, the sick, the elderly, the disabled and the women and children.

Due to widespread poverty, many Filipinos are hard pressed to afford the cost of seeking medication. Most of them choose spending for their basic necessities first over their health. Many individuals seek medical attention after their condition has gone worse while some die without even seeking medical help.

Unfortunately, some of our doctors have joined the Filipino diaspora in search of higher wages and better opportunities. This worsens the shortage of healthcare workers in the country thus lessening the access of our poor countrymen to basic health care services. Hence, there is a need to give certain incentives to doctors to persuade them to practice their profession in the country through the provision of tax credit to doctors who render *pro bono* services to indigents.

In view of foregoing, immediate approval of this measure is earnestly sought.

  
**ANGELINA "HELEN" D.L. TAN, M.D.**  
4th District, Quezon

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*Be it enacted in the Senate and the House of Representatives of the Philippines in Congress assembled:*

SECTION 1. *Declaration of Policy.* - It is the policy of the State to protect and promote the right to health of the people and instill health consciousness among them. Further, the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. Toward this end, the State shall endeavor to provide free medical care to poor patients by giving tax incentives to medical professionals rendering free services to the poor.

SEC. 2. *Incentive to Physicians Rendering Pro Bono Services to Poor Patients.* - Physicians rendering *pro bono* services to poor patients shall be entitled to tax credit to be deducted from their gross income. For this purpose, the Department of Health and the Philippine Medical Association shall evaluate the *pro bono* services rendered by the physicians considering the number of hours and the nature of treatment involved.

SEC. 3. *Implementing Rules and Regulations.* - The Bureau of Internal Revenue, in consultation with the Department of Health and the Philippine Medical Association, shall promulgate the rules and regulations for the effective enforcement of the provisions of this Act.

SEC. 4. *Separability Clause.* - Should any provision of this Act or any part thereof be declared invalid, the other provisions, so far as they are separable from the invalid ones shall remain in full force and effect.

SEC. 5. *Repealing Clause.* - All laws, orders, issuances, rules, and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 6. *Effectivity.* - This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,