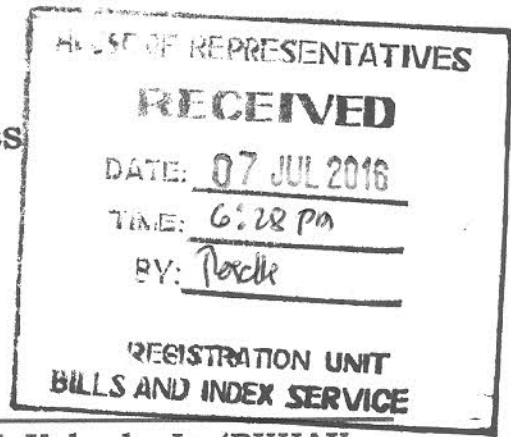


Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
First Regular Session

House Bill No. **1317**



---

**Introduced by Representative Mariano Michael M. Velarde Jr. (BUHAY  
Party List)**

---

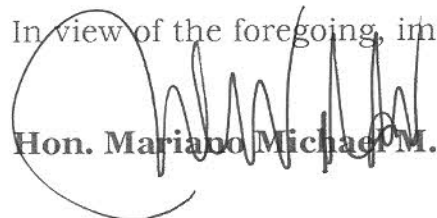
**EXPLANATORY NOTE**

Due to the cost of medicines, professional fees, hospital bills most of us do not seek the attention of a medical professional anymore. Not just the poor but even the middle class experience the same. Some patients who are recommended to have immediate surgery has to undergo a great deal of difficulty in raising up funds for their needed medical procedure. Some, don't go back anymore to the doctor's resulting to the worsening of their illness, some end up dying while on the process of looking out for funds. Thus, a few now only seek medical care.

Ten years ago, numerous medical doctors started studying Bachelor of Science in Nursing due to the demand of nurses abroad. This shift of profession resulted to a fewer medical doctor's who would prefer to work in the country.

Therefor, there is a need to give a little incentive to doctors to persuade them not to leave our country. To encourage them to give service a better service this bill seeks to give tax credit to doctors who render pro bono services.

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

  
**Hon. Mariano Michael M. Velarde Jr.**

Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City

SEVENTEENTH CONGRESS  
First Regular Session

House Bill No. **1317**

---

Introduced by Representative Mariano Michael M. Velarde Jr. (BUHAY Party List)

---

**AN ACT**  
**GIVING TAX CREDIT TO PHYSICIANS RENDERING PRO BONO SERVICES**

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

**Section 1. Declaration Policy.** - It is the declared 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. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children. The State shall endeavor to provide free medical care to poor patients.

**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 (DOH) and the Philippine Medical Association (PMA) 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 (BIR), in consultation with the DOH and the PMA, 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, in 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,



Hon. Mariano Michael M. Velarde Jr.