

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

EIGHTEENTH CONGRESS
First Regular Session

House Bill No. 6148



Introduced by HON. FRANCISCO G. DATOL, JR.
Representative, Senior Citizens Party-List

EXPLANATORY NOTE

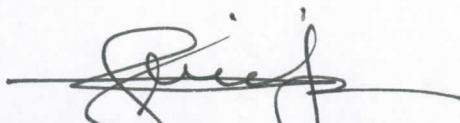
Those who have less in life shall have more in law. This adage rings more true when it comes to our senior citizens who also suffer from a disability. Our Constitution, in recognition of this, mandates the Congress to give **highest priority to the enactment of measures that protect and enhance the right of all the people to human dignity, reduce social, economic, and political inequalities, and remove cultural inequities by equitably diffusing wealth and political power for the common good.** It further states the need for social services to prioritize the needs of the underprivileged, sick, **elderly, disabled,** women, and children. Here, constitutional wisdom elucidates the need to grant further priority to those who suffer from unequal circumstances. Equality achieved through social justice.

However, while we fulfilled the above-mentioned constitutional mandates by providing a social security net to the elderly and the disabled through the privilege of a tax discount for goods and services availed by them. The same mandate is not fulfilled for our citizens who suffer, from not just one (1), but two (2) unequal circumstances. Today, a senior citizen who also suffer from a disability is treated similarly as those who only suffer from either disability or old age. Thus, while senior citizens with disability suffer more than other vulnerable demographics of our society, they are still treated similarly. This runs afoul with our Constitution whose equal protection mandate provides that those who are not similarly circumstances, shall not be treated the same.

The proposed measure seek to remedy the afore-mentioned inequality and Constitutional corundum that exists in status quo. It seeks to grant proper recognition and priority to the suffering of our **elderly with disability by increasing the tax discount available to them to thirty percent (30%)**. By increasing the tax discount available to them, this bill can lighten their burden and extend comfort as they live through the remaining years of their lives. This measure allows our elderly with disability, who has higher fiscal needs, to save more money which they can now allocate to attend to the needs that comes with their old age and disability.

This measure is but a small trade-off for the better protection and welfare of one of the most vulnerable members of our society. Through this, we, as a nation, can finally fulfill our Constitutional mandate to promote social justice by protecting and uphold the welfare of the vulnerable sectors of our society. We again re-affirm our commitment to the adage, "those who have less in life shall have more in law."

In view of this, passage of the bill is sought.



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AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO SENIOR CITIZENS WITH DISABILITIES (SCWD)

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

Section 1. Title. - This Act Shall be known as the ***"Senior Citizen with Disabilities Act of 2020."***

Section 2. Policies. - As provided in the Constitution of the Philippines:

- a) It is the declared policy of the State to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all.
- b) It is further declared that the State shall promote social justice in all phases of national development and values the dignity of every human person and guarantees full respect for human rights.
- c) In all matters relating to the care, health, and benefits of the elderly, 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 people at affordable costs giving priority for the needs of the underprivileged sick, elderly, disabled, women and children.

Section 3. Objectives. - Consonant with these constitutional policies, Republic Act (R.A.) 9994, these Rules shall serve the following objectives:

- a) To recognize the rights of senior citizens with disabilities to take their proper place in society and make them a concern of the family, community, and government;
- b) The State shall adopt policies ensuring the continued rehabilitation, self-development and self-reliance of disabled persons. It shall develop their skills and potentials to enable them to compete favorably for available opportunities;
- c) To give full support to the improvement of the total well-being of the elderly and the disabled in their full participation as an integral part of Philippine society and exert all efforts to remove all social, cultural, economic, environmental and attitudinal barriers that are prejudicial to disabled senior citizens;
- d) To motivate and encourage the senior citizens with disabilities to contribute to nation building and foster their capability to attain a more meaningful, productive and satisfying life.;
- e) To encourage their families and the communities they live in to reaffirm and apply the valued Filipino traditions of caring for the senior citizens with disabilities;
- f) To provide a comprehensive health care and rehabilitation system for senior citizens with disability to foster their capacity to attain a more meaningful and productive ageing; and
- g) To recognize the important role of the private and the non-government sector in the improvement of the welfare of senior citizens with disabilities and to actively seek their partnership.

Section 3. Construction. - These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of the law. In case of conflict or ambiguity, the same shall be construed liberally and in favor of the Senior Citizens with Disabilities (SCWD).

Section 4. Definition of terms. - For purposes of this Act, these terms are defined as follows:

- (a) *Senior citizen* or *elderly* refers to any resident citizen of the Philippines at least sixty (60) years old;
- (b) *Disabled persons* are those suffering from restriction or different abilities, as a result of a mental, physical or sensory impairment, to perform an activity in the manner or within the range considered normal for a human being.

- (c) *Impairment* is any loss, diminution or aberration of psychological, physiological, or anatomical structure or function.
- (d) *Disability* shall mean (1) a physical or mental impairment that substantially limits one or more psychological, physiological or anatomical function of an individual or activities of such individual; (2) a record of such an impairment; or (3) being regarded as having such an impairment.
- (e) *Senior Citizens with Disability* refers to any resident of the Philippines at least sixty (60) years old, who also suffer from a disability.
- (f) *Geriatrics* refer to the branch of medical science devoted to the study of the biological and physical changes and the diseases of old age;
- (g) *Lodging establishment* refers to a building, edifice, structure, apartment or house including tourist inn, apartelle, motorist hotel, and pension house engaged in catering, leasing or providing facilities to transients, tourists or travelers;
- (h) *Medical Services* refer to hospital services, professional services of physicians and other health care professionals and diagnostics and laboratory tests that the necessary for the diagnosis or treatment of an illness or injury;
- (i) *Dental services* to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium process of the maxilla and the mandible that are necessary for the diagnosis or treatment of an illness or injury;
- (j) *Home health care service* refers to health or supportive care provided to the senior citizen patient at home by licensed health care professionals to include, but not limited to, physicians, nurses, midwives, physical therapist and caregivers; and

Section 5. Senior Citizens with Disability shall be entitled to the following:

The grant of thirty percent (30%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the following goods and services from all establishments, for the exclusive use and enjoyment or availment of the senior citizen:

- a) On all generic or branded medicines and drugs by or for SCWD, including the purchase of influenza, pneumococcal vaccines, and vitamins and mineral supplements which are medically prescribed by an attending physician for prevention and treatment of diseases, illness, or injury.;
- b) On essential medical supplies, accessories, and equipment including, but not limited to: eyeglasses, hearing aids, dentures, prosthetics, artificial bone replacements like steel, walkers, crutches, wheelchairs whether manual or electric-powered, canes/quad

- canes, geriatric diapers, and other essential medical supplies, accessories and equipment by or for SCWD
- c) On the professional fees of attending physician/s in all private hospitals, medical facilities, outpatient clinics and home health care services;
 - d) On the professional fees of licensed professional health providing home health care services as endorsed by private hospitals or employed through home health care employment agencies;
 - e) On medical and dental services, diagnostic and laboratory fees in all private hospitals, medical facilities, outpatient clinics, and home health care services, in accordance with the rules and regulations to be issued by the Department of Health (DOH), in coordination with the Philippine Health Insurance Corporation (PhilHealth);
 - f) In actual fare for land transportation travel in public utility buses (PUBs), public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine National Railways (PNR);
 - g) In actual transportation fare for domestic air transport services and sea shipping vessels and the like, based on the actual fare and advanced booking;
 - h) On the fees and charges relative to the utilization of all services in hotels and similar lodging establishments; restaurants and recreation centers;
 - i) On admission fees charged by theaters, cinema houses, concert halls, circuses, carnivals and other similar places of culture, leisure and amusement;
 - j) On funeral and burial services for the death of SCWD. Provided, That the beneficiary or any person who shall shoulder the funeral and burial expenses of the deceased SCWD shall claim the discount under this rule for the deceased SCWD upon presentation of the death certificate. Such expenses shall cover the purchase of casket or urn, embalming, hospital morgue, transport of the body to intended burial site in the place of origin, but shall exclude obituary publication and the cost of the memorial lot.;

In the availment of the privileges mentioned above, the senior citizen, or his/her duly authorized representative, may submit as proof of his/her entitled thereto by presenting both his identification card issued by the Office of the Senior Citizen Affairs (OSCA) and his Persons with Disability identification card (PWD-IDC) issued by the city or municipal mayor or the barangay captain of the place where the SCWD resides: Provided, That both identification cards issued to SCWD shall be honored nationwide;

Section. 7. Incentives. - The establishment may claim the discounts provided herein as tax deductions based on the cost of the goods sold or services rendered: Provided. That the cost of the discount shall be allowed as deduction from the gross income for the same taxable year that the discount is granted: Provides, further, That the total amount of the claimed tax deduction net of VAT, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended.

For this purpose, the Department of Finance (DOF) through the Bureau of Internal Revenue (BIR) shall come up with the appropriate Revenue Regulations on the 30% SCWD discount and VAT exemption within thirty (30) days from effectivity of these Rules.

Section. 7. Penalties. - Any person who refuses to honor the privileges of SCWD or violates any provision of this Act shall suffer the following penalties:

- (a) For the first violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than Fifty thousand pesos (Php50,000.00) but not exceeding One hundred thousand pesos (Php100,000.00);
- (b) For any subsequent violation, imprisonment of not less than two (2) years but not more than six (6) years and a fine of not less than One Hundred thousand pesos (Php100,000.00) but not exceeding Two hundred thousand pesos (Php200,000.00); and
- (c) Any person who abuses the privileges granted herein shall be punished with imprisonment of not less than six (6) months and a fine of not less than Fifty thousand pesos (Php50,000.00) but not more than One hundred thousand pesos (Php100,000.00).

If the offender is a corporation, partnership, organization or any similar entity, the officials thereof directly involved such as the president, general manager, managing partner, or such other officer charged with the management of the business affairs shall be liable therefor. If the offender is an alien or a foreigner, he/she shall be deported immediately after service of sentence.

Upon filing of an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any person, establishment or business entity that fails to abide by the provisions of this Act.

Section 9. *Implementing Rules and Regulations.* - Within sixty (60) days from the effectivity of this Act, the National Commission of Senior Citizens shall, in consultation with the DOF, the Department of Tourism, the Department of Labor and Employment, the Department of Justice, the Department of Interior and Local Government, the DOH, the Department of Transportation, the National Economic and Development Authority, and five (5) non-governmental organizations or people's organizations for the SCWD duly accredited by the Department of Social Welfare and Development, shall issue the necessary rules and regulations to carry out the objectives of this Act.

Section 11. *Repealing Clause.* - All law, executive orders, rules and regulations or any part hereof inconsistent herewith are deemed repealed or modified accordingly.

Section 12. *Separability Clause.* - If any part or provision of this Act shall be declared unconstitutional and invalid, such declaration shall not invalidate other parts thereof which shall remain in full force and effect.

Section 13. *Effectivity.* - This Act shall take effect fifteen (15) days its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation, whichever comes earlier.

Approved,