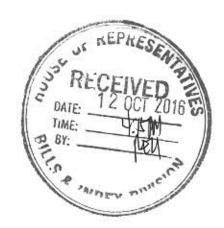
Republic of the Philippines HOUSE OF REPRESENTATIVES Quezon City, Metro Manila

Seventeenth Congress First Regular Session

House Bill No. 408



Introduced by Representative FRANZ E. ALVAREZ

EXPLANATORY NOTE

Technology has made virtually everything readily accessible today. Hotels, airline tickets, and tickets to concerts, theaters and cinemas can now be booked right at the comfort of one's home.

However, the ease and convenience brought by this technology cannot be fully enjoyed by senior citizens in our country. These senior citizens, who have given the greater part of their lives to earning a living, spending long hours at work, and contributing to nation building, cannot presently enjoy the latter part of their lives using the fruits of their hard-earned labor.

As it currently stands, senior citizens are not accorded the privileges and benefits under Section 4 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003" and Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010", specifically with regard to the twenty percent discount (20%) in the sale of goods and services provided therein, in online transactions made by senior citizens.

Consequently, this bill aims to make available the said twenty percent discount (20%) given to senior citizens provided under Republic Act No. 7432, as amended, in both over the counter and online transactions.

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

FRANZ E. ALVAREZ

Republic of the Philippines HOUSE OF REPRESENTATIVES

Quezon City, Metro Manila

Seventeenth Congress First Regular Session

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House Bill No.

Introduced by Representative FRANZ E. ALVAREZ

AN ACT

FURTHER AMENDING REPUBLIC ACT NO. 7432, AS AMENDED, OTHERWISE KNOWN AS "AN ACT TO MAXIMIZE THE COMTRIBUTION OF SENIOR CITIZENS TO NATION BUILDING, GRANT BENEFITS AND SPECIAL PRIVILGES AND FOR OTHER PURPOSES"

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

SECTION 1. Short title. — This Act shall be known as the "Senior Citizens Discount for Online Transactions Act".

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SECTION 2. Section 4 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003" and Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010", is hereby further amended to read as follows:

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"SEC. 4. Privileges for the Senior Citizens. -

The senior citizens shall be entitled to the following:

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(a) the grant of twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the following goods and services from all establishments, <u>EITHER THROUGH OVER THE COUNTER OR ONLINE TRANSACTION</u>, for the exclusive use and enjoyment or availment of the senior citizen

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x x x"

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SECTION 3. Separability clause. — If, for any reason, any part, section or provision of this Act is held invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

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SECTION 4. Repealing clause. — All laws, decrees, executive orders, proclamations, rules and regulations, and other issuances, or part or parts thereof, which are inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

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- SECTION 5. Effectivity clause.—This Act shall take effect fifteen (15) days after the completion of its publication in the Official Gazette or in at least two (2) newspapers of general 1
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- circulation. 3

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Approved,