



Department of Tourism  
Records Section  
**RECEIVED:**

By: tea  
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DOT MEMORANDUM CIRCULAR NO. 2010-07  
Series of 2010

**ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS THE "EXPANDED SENIOR CITIZENS ACT OF 2010"**

WHEREAS, the Department of Social Welfare and Development together with various agencies and offices, signed on June 18, 2010 the Implementing Rules and Regulations of Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010".

WHEREAS, Rule IV, Article 7, Sections 1 to 5 of the Implementing Rules and Regulations of R.A. No. 9994, provides 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 for the exclusive use and enjoyment or availment of senior citizens:

- *Medical and dental services, diagnostic and laboratory tests in private facilities including professional fees of attending physician/s;*
- *Actual transportation fare for land, domestic air and sea travel and the like, based on the actual fare and advanced booking;*
- *Utilization of services in hotels and similar lodging establishments, restaurants and recreation centers; and*
- *Admission fees by theaters, cinema houses and concert halls, circuses, leisure and amusement such as museums and parks.*

NOW, THEREFORE, for and in consideration of the above premises, all Department of Tourism (DOT) accredited restaurants, hotels, tourists inns, apartels, pension houses, resorts and similar lodging establishments, tertiary hospitals, ambulatory clinics, spas, sports and recreational clubs/centers, museums, galleries, tourist land, water and air transport operators, are hereby directed to comply with the pertinent provisions of the Implementing Rules and Regulations of Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010".

Failure to comply with the grant of such benefits and privileges stated herein shall be a ground for the **REVIEW** of your DOT accreditation under this Department's Rules and Regulations on Accreditation without prejudice to said establishment's liability as stated in the penal provisions of R.A. No. 9994 and its Implementing Rules and Regulations.

Manila, Philippines. 13 August 2010

ALBERTO A. LIM