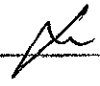


SENATE

9 MAY 20 A9:50

S. No. **3265**

RECEIVED BY: 

Introduced by Senator Antonio “Sonny” F. Trillanes IV

EXPLANATORY NOTE

In the Philippines, existing laws created several governmental agencies that have been carrying out various responsibilities in the care of persons with disabilities. This only proves the country’s urge in putting forward the rights of citizens suffering from disabilities.

Apart from being concerned alone with the plight of persons with disabilities, parents who raise their dependents with disabilities should also be given enough consideration. Both spouses must be entitled to claim for the additional exemption for the reason that it is they who undeniably support and nurture these dependents with disabilities. It could not be concealed that families with dependents suffering from disability need added resources specifically for their medication and therapy.

It is in this light that in terms of taxation, a distinction between dependents who are physically and mentally fit and dependents with disabilities should be taken into account.

This bill proposes to increase the additional exemption for taxpayers with dependents who are incapable of self-support because of mental or physical defect, or with disability, amending for this purpose Section 35(B) of Republic Act No. 8424, otherwise known as the National Internal Revenue Code of the Philippines.

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


ANTONIO “SONNY” F. TRILLANES IV
Senator

SENATE

9 MAY 20 A9:50

S. No. **3265**

RECEIVED BY: 

Introduced by Senator Antonio “Sonny” F. Trillanes IV

AN ACT
INCREASING THE ADDITIONAL EXEMPTION FOR TAXPAYERS WITH
DEPENDENTS INCAPABLE OF SELF-SUPPORT BECAUSE OF MENTAL OR
PHYSICAL DEFECT OR WITH DISABILITIES AND BOTH SPOUSES TO CLAIM
THE SAME, AMENDING FOR THE PURPOSE SECTION 35 (B) OF REPUBLIC ACT
8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF
THE PHILIPPINES, AND FOR OTHER PURPOSES

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

SECTION 1. Section 35(B) of Republic Act No. 8424, otherwise known as the National Internal Revenue Code of the Philippines, is hereby amended to read as follows:

“SEC. 35 (B). *Additional Exemption for Dependents.* – There shall be allowed an additional exemption of Eight Thousand Pesos (P8,000.00) for each dependent not exceeding four (4)(.): PROVIDED, THAT IN THE CASE OF TAXPAYERS WITH DEPENDENTS INCAPABLE OF SELF-SUPPORT BECAUSE OF MENTAL OR PHYSICAL DEFECT OR WITH DISABILITY, THE ADDITIONAL EXEMPTION SHALL BE TWENTY THOUSAND PESOS (P20,000) FOR EACH.

The additional exemption for dependents shall be claimed by only one of the spouses in the case of married individuals(.):PROVIDED, THAT IN THE CASE OF DEPENDENTS INCAPABLE OF SELF-SUPPORT BECAUSE OF MENTAL OR PHYSICAL DEFECT OR WITH DISABILITY, THE ADDITIONAL EXEMPTION SHALL BE CLAIMED BY BOTH SPOUSES.

“ X X X “

1 For purposes of this Subsection, a “dependent” means a legitimate, illegitimate or
2 legally adopted child chiefly dependent upon and living with the taxpayer if such
3 dependent is not more than twenty-one (21) years of age, unmarried and not gainfully
4 employed or if such dependent, regardless of age, is incapable of self-support because of
5 mental or physical defect(.) OR DISABILITY.”

6
7 **SEC. 2. *Separability Clause.*** – If any provision of this Act shall at any time be found to
8 be unconstitutional or invalid, the remainder thereof not affected by such declaration shall
9 remain in full force and effect.

10
11 **SEC. 3. *Repealing Clause.*** – All laws, decrees, rules or regulations inconsistent with the
12 provisions of this Act are hereby repealed or modified accordingly.

13
14 **SEC. 4. *Effectivity Clause.*** – This Act shall take effect after fifteen (15) days following
15 its complete publication in two (2) newspapers of general circulation

Approved,