

THIRTEENTH CONGRESS OF THE REPUBLIC  
OF THE PHILIPPINES  
First Regular Session

'04 JUN 30 P12:11

S E N A T E

S. NO. 34

RECEIVED BY: 

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Introduce by Senator JUAN M. Flavier

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**EXPLANATORY NOTE**

When Republic Act No. 7277 otherwise known as the "Magna Carta for Disabled Person" was enacted into law, it was considered a landmark legislation for the promotion and protection of the rights and welfare of if a person with disabilities.

But years after it was implemented, several gaps have been seen in the law. It may be unfair to compare our country's senior citizens to persons with disabilities, but reality demonstrates that they are both disadvantaged sectors in terms of opportunities to pursue the right to a decent living. While our senior citizens are entitled to a certain benefits under the law, persons with disabilities do not enjoy the same benefits. The aim now is to at least equal these opportunities for both sectors, particularly for the person with disabilities.

This legislative proposal recognizes the existing gaps in the law for the persons with disabilities. It is a continuing effort to better the condition of this disadvantaged sector, by specifically providing financial discounts and tax breaks to persons and institutions alike that serve the needs of the persons with disabilities.

Early approval of this bill is earnestly sought

  
JUAN M. FLAVIER  
Senator

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**AN ACT  
GRANTING OTHER PRIVILEGES AND INCENTIVES TO PERSONS  
WITH DISABILITY, AMENDING FOR THE PURPOSE, THE  
"MAGNA CARTA FOR DISABLED PERSONS"**

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

Section. 1. A new, to be denominated as chapter 8- other privileges and incentives is hereby added to Title Two of Republic Act No. 7277 otherwise known as the "magna Carta for Disabled Persons" and the remaining chapters and sections shall be renumbered accordingly to read as follows:

**CHAPTER 8**

**OTHER PRIVILEGES AND INCENTIVES**

**SEC. 32. PERSON WITH DISABILITY SHALL BE ENTITLED TO  
THE FOLLOWING:**

- (a) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT FROM ALL ESTABLISHMENTS RELATIVE TO PATRONIZATION AND UTILIZATION OF ALL COMMERCIAL ESTABLISHMENTS IN

TRANSPORTATION SERVICES; HOSTELRY, AND SIMILAR LODGING ESTABLISHMENT; RESTAURANTS; RECREATION CENTERS INCLUDING THEATERS, CINEMA HOUSES, CONCERT HALLS, CIRCUSES, CARNIVALS, AND SIMILAR PLACES OF CULTURE, LEISURE, AND AMUSEMENT; AND TEN PERCENT (10%) DISCOUNT FOR THE PURCHASE OF BRANDED MEDICINES AND TWENTY PERCENT (20%) FOR GENERIC MEDICINES ANYWHERE IN THE COUNTRY: PROVIDED, THAT THE BUREAU OF INTERNAL REVENUE SHALL GIVE TO THESE PRIVATE ESTABLISHMENTS TAX CREDITS EQUIVALENT TO THE COST OF DISCOUNT;

(b) EXEMPTION FROM THE PAYMENT OF INDIVIDUAL INCOME TAXES. PROVIDED THAT THEIR ANNUAL TAXABLE INCOME DOES NOT EXCEED THE POVERTY LEVELS AS DETERMINED BY THE NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY (NEDA) FOR THAT YEAR,

(c) FULL MEDICAL AND DENTAL SERVICES IN GOVERNMENT ESTABLISHMENT ANYWHERE IN THE COUNTRY, SUBJECT TO GUIDELINES TO BE ISSUED BY THE DEPARTMENT OF HEALTH .

(d) TO THE EXTENT PRACTICABLE AND FEASIBLE, THE CONTINUANCE OF THE SAME BENEFITS AND PRIVILEGES GIVEN BY THE GOVERNMENT SERVICE INSURANCE SYSTEM (GSIS), SOCIAL SECURITY SYSTEM (SSS), AND PAG-IBIG, AS THE CASE MAY BE, AS ARE PRESENTLY BEING ENJOYED BY THEM.

SEC. 33. INCENTIVES- THOSE CARING FOR AND LIVING WITH THE PERSONS WITH DISABILITY SHALL BE GRANTED THE FOLLOWING INCENTIVES:

(a) PERSONS WITH DISABILITY SHALL BE TREATED AS DEPENDENTS AS PROVIDED FOR IN THE NATIONAL INTERNAL REVENUE CODE AND AS SUCH, INDIVIDUAL TAXPAYERS CARING FOR THEM SHALL BE ACCORDED THE PRIVILEGES GRANTED BY THE CODE INSOFAR AS HAVING DEPENDENTS ARE CONCERNED; AND

(b) INDIVIDUALS OR NON-GOVERNMENTAL INSTITUTIONS ESTABLISHING HOMES, RESIDENTIAL COMMUNITIES OR RETIREMENT VILLAGES SOLELY FOR THE PERSON WITH DISABILITY SHALL BE ACCORDED THE FOLLOWING:

(i) REALTY TAX HOLIDAY FOR THE FIRST FIVE (5) YEARS OF OPERATION; AND

(ii) PRIORITY IN THE BUILDING AND/OR MAINTENANCE OF PROVINCIAL OR MUNICIPAL ROADS LEADING TO THE AFORESAID HOME, RESIDENTIAL COMMUNITY OR RETIREMENT VILLAGE

SEC. 34. VIOLATION OF ANY PROVISION OF THIS ACT BY ANY ESTABLISHMENT SHALL BE GROUND FOR THE REVOCATION OF ITS LICENSE TO OPERATE, ASIDE FROM OTHER PENALTIES THAT MAY BE IMPOSED IN THIS ACT.

SEC. 35. THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT, THE NATIONAL COUNCIL FOR THE WELFARE OF DISABLED PERSONS, AND THE BUREAU OF INTERNAL REVENUE IN CONSULTATION WITH THE CONCERNED SENATE AND HOUSE COMMITTEES AND OTHER AGENCIES, ORGANIZATIONS, ESTABLISHMENTS, ARE MANDATED TO FORMULATE AN IMPLEMENTING RULES AND REGULATIONS PERTINENT TO THE PROVISIONS OF THIS CHAPTER.

Section. 2. The title of Republic Act No. 7277 is hereby amended to read as follows: "The Magna Carta For Persons With Disability." The references to the said law to "disabled persons" shall likewise be amended to read as "persons with disability".

Section. 3. This Act shall take effect fifteen (15) days after its publication in at least two (2) newspapers of general circulation.

Approved,