

SIXTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



Senate
Office of the Secretary

'13 JUL -4 AIO :15

SENATE

S. No. 449

RECEIVED BY: Ju

Introduced by Senator Ralph G. Recto

Explanatory Note

Article II (*Declaration of Principles and State Policies*), Section 10 of the Constitution states that: "The State shall promote social justice in all phases of national development" and Article XV (*The Family*), Section 4 provides that: "The family has the duty to take care of its elderly members but the State may also do so through just programs of social security." Further, in accordance with Article XIII, Section 11, "The State shall adopt an integrated and comprehensive approach to health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women, and children."

Consistent with these principles, this proposed measure seeks to reaffirm the long honored Filipino tradition of caring for the elderly and most senior members of our families and communities, by honoring and granting additional benefits and privileges to our centenarians. In the Philippines, projected life expectancy at birth for women is 73.1 years and 67.6 years for men.¹ Our country's level of development still has much to be desired, and so reaching the milestone age of one hundred years is considered a great achievement that is worthy of respect, emulation and recognition.

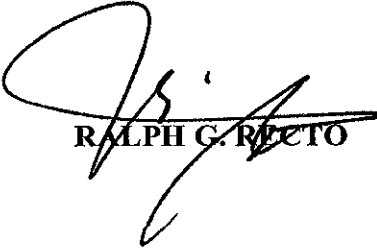
Thus, this bill seeks to honor our centenarians, whether residing in the country or abroad, through the grant of additional benefits and privileges in the form of a Letter of Felicitation from the President of the Philippines and a Cash Gift in the amount of One Hundred Thousand Pesos (P100,000.00). A plaque of recognition and a cash incentive from the centenarian's city or municipal government shall also be provided. As a fitting recognition of their achievement, the 25th of September is to be declared as "National Respect for Centenarians Day".

This measure also proposes that in addition to the benefits and privileges already provided under Section 4 b) to l) of Republic Act (R.A.) No. 9994 entitled, "An Act Granting Additional Benefits And Privileges To Senior Citizens, Further Amending Republic Act No. 7432, As Amended, Otherwise Known As "An Act To Maximize The Contribution Of Senior Citizens To Nation Building, Grant Benefits And Special Privileges And For Other Purposes", centenarians shall be entitled to the grant of seventy-five percent (75%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the goods and services enumerated under Section 4 (a) (1) to (9) of R.A. No. 9994 from all establishments, as long as they are for the exclusive use and enjoyment of the centenarians.

¹ NSCB Fact Sheet. Updates on Women and Men in the Philippines. March 19, 2013. Accessed at: <http://www.nscb.gov.ph/gender/FS%20on%20WAM%2018mar2013.pdf> on June 3, 2013.

In order to recover the cost of the discount, establishments will be allowed to claim the discounts as tax deduction based on the cost of the goods sold or services rendered. This provision will empower the private sector to become government's important partner in the delivery of social services and benefits to this disadvantaged sector, presently numbering about 5,000 or only .005% of our population².

In recognition of the centenarians' rare gift of longevity and in appreciation of their contributions to our communities, the approval of this measure is urgently sought.



RALPH G. RECTO

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² National Statistics Office, *2010 Census of Population and Housing*

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AN ACT
HONORING AND GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO
FILIPINO CENTENARIANS, DECLARING THE 25TH OF SEPTEMBER AS
NATIONAL RESPECT FOR CENTENARIANS DAY, AND FOR OTHER PURPOSES

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

1 **SECTION 1. Short Title.** – This Act shall be known as the “Centenarians Act of 2013”.

2 **SEC. 2. Letter of Felicitation and Cash Gift.** – All Filipinos who reach the age of one
3 hundred (100) years old, whether residing in the Philippines or abroad, shall be honored with:

4 (a) A Letter of Felicitation from the President of the Philippines congratulating
5 the celebrant for his or her longevity; and

6 (b) A Centenarian Gift in the amount of One hundred thousand pesos
7 (P100,000.00).

8 **SEC. 3. National Respect for Centenarians Day.** – As part of the annual Family Week
9 celebration from September 19 to 28, the 25th of September is hereby declared as National
10 Respect for Centenarians Day during which, all Filipinos who have turned centenarian in the
11 current fiscal year shall be awarded a plaque of recognition and a cash incentive by their
12 respective city or municipal governments in appropriate ceremonies in addition to the Letter of
13 Felicitation and Centenarian Gift provided in Section 2 hereof. The local government unit
14 concerned shall determine the amount of the cash incentive.

15 **SEC. 4. Older Surviving and Deceased Centenarians.** – All living centenarians who
16 reached the age of one hundred (100) years old prior to the effectivity of this Act shall be
17 honored on the celebration of the first National Respect for Centenarians Day or one hundred
18 twenty (120) days after the effectivity of this Act, whichever comes earlier, in appropriate
19 ceremonies which shall be observed as a national event. They shall each be awarded a plaque of
20 recognition and the Centenarian Gift referred to in Section 2 hereof. In the same event,
21 posthumous plaques of recognition in honor of deceased centenarians shall be presented to the
22 nearest surviving relative of each centenarian.

23 **SEC. 5. Additional Benefits.** – In addition to the privileges provided under Section 4 b) to
24 l) of Republic Act No. 9994, centenarians shall be entitled to the grant of seventy-five percent
25 (75%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the

1 goods and services enumerated under Section 4 (a) (1) to (9) of Republic Act No. 9994 from all
2 establishments, for the exclusive use and enjoyment or availment of centenarians.

3 In the availment of the privileges mentioned above, the centenarian, or his/her duly
4 authorized representative, may submit as proof of his/her entitlement thereto any of the
5 following:

- 6 (1) an identification card issued by the Office of the Senior Citizen Affairs (OSCA) of
7 the place where the centenarian resides: *Provided*, That the identification card issued
8 by the particular OSCA shall be honored nationwide;
- 9 (2) the passport of the centenarian concerned; and
- 10 (3) other documents that establish that the centenarian is a citizen of the Republic and is
11 at least one hundred (100) years of age as further provided in the implementing rules
12 and regulations.

13 In the purchase of goods and services which are on promotional discount, the centenarian
14 can avail of the promotional discount or the discount provided herein, whichever is higher.

15 The establishments may claim the discounts granted under this Act as tax deduction
16 based on the cost of the goods sold or services rendered: *Provided*, That the cost of the discount
17 shall be allowed as deduction from gross income for the same taxable year that the discount is
18 granted: *Provided, further*, That the total amount of the claimed tax deduction net of VAT, if
19 applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to
20 proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as
21 amended.

22 **SEC. 6. *Funding.*** – During the initial year of the implementation of this Act, the requisite
23 funds shall be sourced from the available funds of the Department of Social Welfare and
24 Development (DSWD) and subsequently the amount necessary to implement the provisions of
25 this Act shall be included in the annual General Appropriations Act.

26 **SEC. 7. *Implementing Rules and Regulations.*** – Within thirty (30) days from the
27 effectivity of this Act, the Secretaries of the Department of Social Welfare and Development,
28 Department of the Interior and Local Government, the Department of Health, and the Executive
29 Director of the Commission of Filipinos Overseas, shall promulgate the necessary guidelines for
30 and shall take the lead in the effective implementation of this Act.

31 **SEC. 8. *Repealing Clause.*** – All laws, decrees, executive orders, rules and regulations
32 inconsistent with any provision of this Act are hereby repealed, amended or modified
33 accordingly.

34 **SEC. 9. *Effectivity.*** – This Act shall take effect fifteen (15) days after its publication in
35 the Official Gazette or in at least two (2) newspapers of general circulation, which shall not be
36 later than seven (7) days after the approval thereof

Approved,