


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SENATE
S. No. 2890

RECEIVED BY: 

(In substitution of H. No. 1039, taking into consideration S.B. No. 2483, 2713 and 2730)

Prepared by the Committees on Ways and Means, and Social Justice, Welfare and Rural
Development with Senators Recto, Aquino IV, Legarda, Angara and Binay
as authors thereof

AN ACT
EXPANDING THE BENEFITS AND PRIVILEGES OF PERSONS WITH
DISABILITY (PWD), AMENDING FOR THIS PURPOSE SECTION 32
OF REPUBLIC ACT 7277, OTHERWISE KNOWN AS THE "MAGNA
CARTA FOR PERSONS WITH DISABILITY," AS AMENDED, AND
SECTION 35 (B) OF REPUBLIC ACT 8424, OTHERWISE KNOWN AS
THE "NATIONAL INTERNAL REVENUE CODE OF 1997," AS
AMENDED

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

1 **SECTION 1.** Section 32 of Republic Act No. 7277, otherwise known as the "Magna
2 Carta for Persons with Disability," as amended, is hereby further amended to read as
3 follows:

4 "SEC. 32. Persons with disability shall be entitled to:

5 "(a) At least twenty percent (20%) discount **AND EXEMPTION FROM THE**
6 **VALUE-ADDED TAX (VAT), IF APPLICABLE, ON THE SALE OF GOODS**
7 **AND SERVICES [from all establishments,] FOR THE EXCLUSIVE USE AND**
8 **ENJOYMENT OR AVAILMENT OF THE PWD, SUCH AS:**

9 **(1) ON THE FEES AND CHARGES** relative to the utilization of all
10 services in hotels and similar lodging establishments; restaurants
11 and recreation centers [for the exclusive use or enjoyment of
12 persons with disability];

13 **(2) [(b) A minimum of twenty percent (20%) discount on] ON**
14 admission fees charged by [the] theaters, cinema houses, concert
15 halls, circuses, carnivals and other similar places of culture, leisure

1 and amusement [for the exclusive use or enjoyment of persons
2 with disability];

3 (3) ["(c) At least twenty percent (20%) discount for] **ON** the purchase
4 of medicines in all drugstores [for the exclusive use or enjoyment
5 of persons with disability];

6 (4) ["(d) At least twenty percent (20%) discount on] **ON** medical and
7 dental services including diagnostic and laboratory fees such as,
8 but not limited to x-rays, computerized tomography scans and
9 blood tests, **AND PROFESSIONAL FEES OF ATTENDING**
10 **DOCTORS** in all government facilities, subject to guidelines to be
11 issued by the Department of Health (DOH), in coordination with the
12 Philippine Health Insurance Corporation (PHILHEALTH);

13 (5) ["(e) At least twenty percent (20%) discount on] **ON** medical and
14 dental services including diagnostic and laboratory fees, and
15 professional fees of attending doctors in all private hospitals and
16 medical facilities, in accordance with the rules and regulations to
17 be issued by the DOH, in coordination with the PHILHEALTH;

18 (6) ["(f) At least twenty percent (20%) discount on] **ON** fare for
19 domestic air and sea travel [for the exclusive use or enjoyment of
20 persons with disability];

21 (7) **ON ACTUAL FARE FOR LAND TRANSPORTATION TRAVEL**
22 **SUCH AS, BUT NOT LIMITED TO, PUBLIC UTILITY BUSES OR**
23 **JEEPNEYS (PUB/PUJ), TAXIS, ASIAN UTILITY VEHICLES**
24 **(AUV), SHUTTLE SERVICES AND PUBLIC RAILWAYS,**
25 **INCLUDING LIGHT RAIL TRANSIT (LRT), MASS RAIL TRANSIT**
26 **(MRT) AND PHILIPPINE NATIONAL RAILWAYS (PNR) ["(g) At**
27 **least twenty percent (20%) discount in public railways, skyways**
28 **and bus fare for the exclusive use and enjoyment of persons with**
29 **disability;].**

1 **"(B[h])** Educational assistance to persons with disability, for them to pursue
2 primary, secondary, tertiary, post tertiary, as well as vocational or technical
3 education, in both public and private schools, through the provision of
4 scholarships, grants, financial aids, subsidies and other incentives to qualified
5 persons with disability, including support for books, learning materials, and
6 uniform allowance to the extent feasible: Provided, That persons with
7 disability shall meet minimum admission requirements;

8 **"(C[i])** To the extent practicable and feasible, the continuance of the same
9 benefits and privileges given by the Government Service Insurance System
10 (GSIS), Social Security System (SSS), and PAG-IBIG, as the case may be,
11 as are enjoyed by those in actual service;

12 **"(D[j])** To the extent possible, the government may grant special discounts in
13 special programs for persons with disability on purchase of basic
14 commodities, subject to guidelines to be issued for the purpose by the
15 Department of Trade and Industry (DTI) and the Department of Agriculture
16 (DA); and

17 **"(E[k])** Provision of express lanes for persons with disability in all commercial
18 and government establishments; in the absence thereof, priority shall be
19 given to them.

20 "The abovementioned privileges are available only to persons with disability
21 who are Filipino citizens upon submission of any of the following as proof of
22 his/her entitlement thereto:

23 **"(I)** An identification card issued by the city or municipal mayor or the
24 barangay captain of the place where the person with disability resides;

25 **"(II)** The passport of the persons with disability concerned; or

26 **"(III)** Transportation discount fare Identification Card (ID) issued by the
27 National Council for the Welfare of Disabled Persons (NCWDP).

1 "The privileges may not be claimed if the person with disability claims a
2 higher discount as may be granted by the commercial establishment and/or
3 under other existing laws or in combination with other discount program/s.

4 "The establishments may claim the discounts granted in sub-section (a)
5 **PARAGRAPHS (1), (2), (3), (5), (6), AND (7) [(b), (c), (e), (f) and (g)]** as tax
6 deductions based on the net cost of the goods sold or services rendered:
7 Provided, however, That the cost of the discount shall be allowed as
8 deduction from gross income for the same taxable year that the discount is
9 granted: Provided, further, That the total amount of the claimed tax deduction
10 net of value-added tax if applicable, shall be included in their gross sales
11 receipts for tax purposes and shall be subject to proper documentation and to
12 the provisions of the National Internal Revenue Code (NIRC), as amended."

13 **SEC. 2.** Section 35 (B) of Republic Act No. 8424, otherwise known as the "National
14 Internal Revenue Code of 1997," as amended, is hereby further amended to read as
15 follows:

16 "SEC. 35. *Allowance of Personal Exemption for Individual Taxpayer.* -

17 "(A) x x x

18 "(B) *Additional Exemption for Dependents.* - There shall be allowed an
19 additional exemption of Twenty-five thousand pesos (25,000) for each
20 dependent not exceeding four (4).

21 "The additional exemption for dependents shall be claimed by only one of the
22 spouses in the case of married individuals.

23 "In the case of legally separated spouses, additional exemptions may be
24 claimed only by the spouse who has custody of the child or children:

25 *Provided,* That the total amount of additional exemptions that may be claimed
26 by both shall not exceed the maximum additional exemptions herein allowed.

27 "For purposes of this Subsection, a "dependent" means a legitimate,
28 illegitimate or legally adopted child chiefly dependent upon and living with the

1 taxpayer if such dependent is not more than twenty-one (21) years of age,
2 unmarried and not gainfully employed [or if such dependent, regardless of
3 age, is incapable of self-support because of mental or physical defect].

4 **PROVIDED, THAT PERSONS WITH DISABILITY (PWD), AS DEFINED IN**
5 **RA NO. 7277, OTHERWISE KNOWN AS THE "MAGNA CARTA FOR**
6 **PERSONS WITH DISABILITY," AS AMENDED, REGARDLESS OF AGE,**
7 **WHO ARE NOT GAINFULLY EMPLOYED AND CHIEFLY DEPENDENT**
8 **UPON AND LIVING WITH THE TAXPAYER SHALL LIKEWISE BE**
9 **TREATED AS DEPENDENT.**

10 "x x x."

11 **SEC. 3. *Implementing Rules and Regulations.*** - The Department of Social Welfare
12 and Development (DSWD), Department of Health (DOH), Department of Finance (DOF),
13 and the National Council on Disability Affairs (NCDA), in consultation with the concerned
14 Senate and House committees, and other agencies, organizations and establishments,
15 shall promulgate the necessary rules and regulations for the effective implementation of the
16 provisions of this Act. *Provided,* That the failure of the concerned agencies to promulgate
17 the said rules and regulations shall not prevent the implementation of this Act upon its
18 effectivity.

19 **SEC. 4. *Separability Clause.*** - If any provision of this Act is declared invalid or
20 unconstitutional, other provisions hereof which are not affected thereby shall remain in full
21 force and effect.

22 **SEC. 5. *Repealing Clause.*** - All laws, orders, decrees, rules and regulations, and
23 other parts thereof inconsistent with the provisions of this Act are hereby repealed,
24 amended or modified accordingly.

25 **SEC. 6. *Effectivity.*** - This Act shall take effect fifteen (15) days after its publication
26 in at least two (2) newspapers of general circulation.

27 Approved,