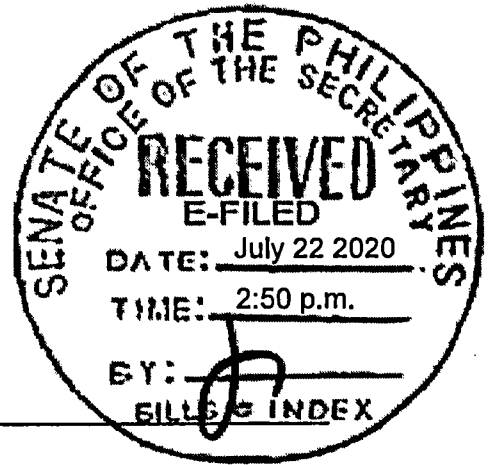


EIGHTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*Second Regular Session* )

SENATE  
S. No. 1715



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Introduced by Senator Grace Poe

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**AN ACT  
GIVING TAX INCENTIVES TO PHYSICIANS RENDERING *PRO BONO*  
SERVICES TO INDIGENT PATIENTS<sup>1</sup>**

*Explanatory Note*

Article XIII, Section 7 of the 1987 Constitution guarantees that the health needs of the underprivileged sick, elderly, disabled, women, and children shall be given priority and that the State shall endeavor to provide free medical care to the poor.

Despite these constitutional guarantees, in 2019, the Philippines has a doctor-to-patient ratio of 1:33,000 – far from the 1:6,600 global average;<sup>2</sup> and worse, 6 out of 10 Filipinos die without having to see a doctor.<sup>3</sup>

The advent of the Covid-19 pandemic even exacerbated the abovementioned healthcare situation in the country and further highlighted the importance of having adequate number of doctors in protecting and advancing public health. The pandemic also widened the gap to quality healthcare access among the poor and marginalized.

To solve this problem, some physicians have taken it upon themselves to volunteer to render free health services to people who cannot afford to seek medical attention.

This bill recognizes and incentivizes, through the grant of tax credit, the invaluable *pro bono* services of physicians to the country with or without a pandemic.

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<sup>1</sup> The original bill was filed as SBN 474 of the 17<sup>th</sup> Congress by Senator Antonio Trillanes IV. The current version of the bill is a re-filing with a few amendments.

<sup>2</sup> Pennington, J. (2020 February 25). Healthcare for all in the Philippines – but is there a catch? Retrieved from <https://www.aseantoday.com/2019/02/healthcare-for-all-in-the-philippines-but-is-there-a-catch/>

<sup>3</sup> Baticulon, R. (2020 March 20). OPINION: The Philippine health care system was never ready for a pandemic. Retrieved from <https://cnnphilippines.com/life/culture/2020/3/20/healthcare-pandemic-opinion.html?fbclid%3Ffbclid%3Ffbclid%3Ffbclid>

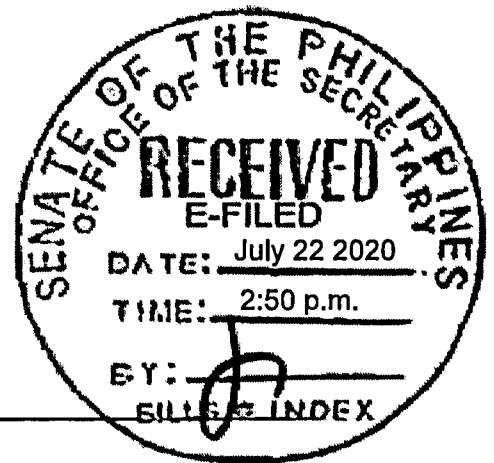
It is expected that a tax incentive for providing charity care would increase physician participation and hours in such care.

In view of the foregoing, immediate enactment of this measure is earnestly sought.

  
GRACE POE

EIGHTEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
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**AN ACT**  
**GIVING TAX INCENTIVES TO PHYSICIANS RENDERING *PRO BONO***  
**SERVICES TO INDIGENT PATIENTS**

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

1           Section 1. Short Title. - This Act shall be known as the "Physician Pro Bono Care  
2 Act".

3           Sec. 2. Declaration of Policy. – It is the policy of the State to protect and  
4 promote the right to health of the people and instill health consciousness among them.  
5 Further, the State shall adopt an integrated and comprehensive approach to health  
6 development which shall endeavor to make essential goods, health and other social  
7 services available to all people at affordable cost. There shall be priority for the needs  
8 of underprivileged sick, elderly, disabled women and children. The State shall  
9 endeavor to provide free medical care to indigent patients.

10          Sec. 3. Tax Incentives to Physicians Rendering Pro Bono Services to Indigent  
11 Patients. - Physicians rendering pro bono services to indigent patients shall be entitled  
12 to a tax credit to be deducted from their gross income. For this purpose, the  
13 Department of Health (DOH) and the Philippine Medical Association (PMA) shall  
14 evaluate the pro bono services rendered by the physicians considering the number of  
15 hours and the nature of treatment involved.

16          Sec. 4. Implementing Rules and Regulations. – Within thirty (30) days from the  
17 effectivity of this Act, the BIR, in consultation with the DOH and the PMA, shall  
18 promulgate the rules and regulations necessary for the effective enforcement of the  
19 provisions of this Act.

1           **Sec. 5. Separability Clause.** – If any portion or provision of this Act is declared  
2 unconstitutional, the remainder of this Act or any provisions not affected thereby shall  
3 remain in force and effect.

4           **Sec. 6. Repealing Clause.** – Any law, presidential decree or issuance, executive  
5 order, letter of instruction, rule or regulation inconsistent with the provisions of this  
6 Act is hereby repealed or modified accordingly.

7           **Sec. 7. Effectivity.** - This Act shall take effect fifteen (15) days after its complete  
8 publication in at least two (2) newspapers of general circulation.

Approved,