

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

5 APR 27 A4:36

RECEIVED BY: \_\_\_\_\_

SENATE  
S. B. NO. 1982

---

Introduced by SENATOR EDGARDO J. ANGARA

---

### EXPLANATORY NOTE

There are persons with disabilities (PWDs) in all parts of the world and at all levels of society. Their numbers are large and growing. Here in the Philippines, a special report on the results of the 2000 Census of Population and Housing (Census 2000) released this year culled several material points. *First*, PWDs comprise 1.23% of the country's total population numbering 942,098, a 2.48% increase compared with the results of the 1995 Census of 919,292 persons (by contrast, World Health Organization estimates for developing countries is one out of every ten people has a disability).

*Second*, the highest percentage of PWDs by type is low vision (37.42%), higher by 3.32% when compared to the 1995 figure, followed by partial blindness (8.4%), mental illness (7.14%), mental retardation (7.02%), partial blindness (6.14%), oral defect (5.4%), quadriplegic (5.93%), hard of hearing (4.75%), loss of one or both legs / feet (4.6%), total blindness (4.57%), partial deafness (4.35%), loss of one or both arms / hands (3.05), and those with multiple impairments (2.92%),

*Third*, the highest proportion of PWDs is in the age group 80 years and over (7.87 %), followed by 60 to 64 (7.75 %) and 65 to 69 (6.99 %). The median age is 49 years, which means that half of the PWDs were below 49 years old. *Fourth*, of the total PWDs five years old and above, 46.37% completed at most elementary, 16.53% finished high school, 5.46% are college undergraduates, 4.13% are academic degree holders, 2.57% are post-secondary education, and 1.26% reached at most pre-school, while only .47% had post-baccalaureate studies. *Fourth*, although majority (69.43%) of the PWDs were literate, the gap with those persons without disability (92.57) is still high at 23.14%.

It is in this setting that I would like to emphasize the State's role of *parens patriae* brought by the limitations experienced by PWDs and the State's required response by maximizing the opportunities and other social services available to them in all aspects of life in the community. Without question, the Magna Carta for Disabled Persons was a landmark piece of legislation that was passed in 1992. It provided for the rehabilitation, development and provision of opportunities towards self-reliance of PWDs. It also gave impetus for the implementation of the Accessibility Law. More importantly, the Magna Carta ensured that the government play a major role in enforcing its provisions on behalf of the PWDs.

But with the Philippine adoption of the Biwako Millenium Framework For Action Towards An Inclusive, Barrier-Free and Rights-Based Society for PWDs in Asia and the Pacific, and the declaration of the period of 2003-2012 as the Philippine Decade of Persons with Disabilities, the challenge for the government, however, does not stop with the provisions set forth in the Magna Carta.

With the conclusion of the Asian and Pacific Decade of Disabled Persons (1993-2002), there is a need for observance of another decade to build on our gains and carry on the challenges left unfinished by the past years. Owing to the multifarious needs of the PWDs, this proposed legislation seeks to grant additional privileges and incentives to disabled persons as are enjoyed by our senior citizens. This is not aimed to develop our attitudes of PWDs as charity cases but rather to help empower PWDs to meet their basic needs of health, income security, decent housing, among others. It also seeks to encourage private individuals, NGOs and private enterprises to include disability issues in their policies and providing incentives thereto.

Early passage of this bill, therefore, is earnestly recommended.

  
**EDGARDO J. ANGARA**  
Senator

THIRTEENTH CONGRESS OF THE REPUBLIC )  
OF THE PHILIPPINES )  
*First Regular Session* )

5 APR 27 A4:36

RECEIVED BY: \_\_\_\_\_

SENATE

S. B. NO. 1982

---

Introduced by SENATOR EDGARDO J. ANGARA

---

**AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES  
TO DISABLED PERSONS AMENDING FOR THE PURPOSE  
REPUBLIC ACT NO. 7277, OTHERWISE KNOWN AS THE  
"MAGNA CARTA FOR DISABLED PERSONS"  
AND FOR OTHER PURPOSES.**

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

1           **SECTION 1.** Republic Act No. 7277, otherwise known as the "*Magna Carta*  
2 *for Disabled Persons*," is hereby amended by inserting a new chapter to be  
3 denominated as Chapter 8 – Other Privileges and Incentives, to read as follows:

4  
5                           **"CHAPTER 8 – OTHER BENEFITS AND PRIVILEGES**

6  
7           **SEC. 32 OTHER BENEFITS AND PRIVILEGES.** – DISABLED PERSONS  
8 SHALL BE ENTITLED TO THE FOLLOWING:

9  
10           A) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT FROM ALL  
11 ESTABLISHMENTS RELATIVE TO THE UTILIZATION SERVICES IN  
12 HOTELS AND SIMILAR LODGING ESTABLISHMENTS, RESTAURANTS  
13 AND RECREATION CENTERS, AND PURCHASE OF MEDICINES IN ALL  
14 ESTABLISHMENTS FOR THE EXCLUSIVE USE OR ENJOYMENT OF  
15 DISABLED PERSONS, INCLUDING FUNERAL AND BURIAL SERVICES  
16 FOR THE DEATH OF DISABLED PERSONS;

17  
18           B) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT ON  
19 ADMISSION FEES CHARGED BY THEATERS, CINEMA HOUSES AND

1 CONCERT HALLS, CIRCUSES, CARNIVALS AND OTHER SIMILAR  
2 PLACES OF CULTURE, LEISURE AND AMUSEMENT, FOR THE  
3 EXCLUSIVE USE OR ENJOYMENT OF SENIOR CITIZENS;  
4

5 C) EXEMPTION FROM THE PAYMENT OF INDIVIDUAL INCOME TAXES;  
6 *PROVIDED*, THAT THEIR ANNUAL TAXABLE INCOME DOES NOT  
7 EXCEED THE POVERTY LEVEL AS DETERMINED BY THE NATIONAL  
8 ECONOMIC AND DEVELOPMENT AUTHORITY (NEDA) FOR THAT  
9 YEAR;  
10

11 D) FREE MEDICAL AND DENTAL SERVICES, DIAGNOSTIC AND  
12 LABORATORY FEES SUCH AS, BUT NOT LIMITED TO, X-RAYS,  
13 COMPUTERIZED TOMOGRAPHY SCANS AND BLOOD TESTS, IN ALL  
14 GOVERNMENT FACILITIES, SUBJECT TO GUIDELINES TO BE ISSUED  
15 BY THE DEPARTMENT OF HEALTH (DOH), IN COORDINATION WITH  
16 THE PHILIPPINE HEALTH INSURANCE CORPORATION (PHILHEALTH);  
17

18 E) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT ON FARE FOR  
19 DOMESTIC AIR AND SEA TRAVEL FOR THE EXCLUSIVE USE OR  
20 ENJOYMENT OF SENIOR CITIZENS;  
21

22 F) THE GRANT OF TWENTY PERCENT (20%) DISCOUNT IN PUBLIC  
23 RAILWAYS, SKYWAYS AND BUS FARE FOR THE EXCLUSIVE USE AND  
24 ENJOYMENT OF DISABLED PERSONS;  
25

26 G) TO THE EXTENT PRACTICABLE AND FEASIBLE, THE CONTINUANCE  
27 OF THE SAME BENEFITS AND PRIVILEGES GIVEN BY THE  
28 GOVERNMENT SERVICES INSURANCE SYSTEM (GSIS), SOCIAL  
29 SECURITY SYSTEM (SSS) AND PAG-IBIG, AS THE CASE MAY BE, AS  
30 ARE PRESENTLY BEING ENJOYED BY THEM;  
31

32 H) DISABLED PERSONS, SUBJECT TO CERTAIN LIMITATIONS, SHALL BE  
33 TREATED AS DEPENDENTS FOR TAXATION PURPOSES UNDER THE  
34 NATIONAL INTERNAL REVENUE CODE (NIRC). AS SUCH,  
35 INDIVIDUAL TAXPAYERS CARING FOR THEM SHALL BE ACCORDED

1 THE PRIVILEGES GRANTED BY THE CODE INsofar AS HAVING  
2 DEPENDENTS ARE CONCERNED;

3  
4 I) TO THE EXTENT POSSIBLE, THE GOVERNMENT MAY GRANT SPECIAL  
5 DISCOUNTS IN SPECIAL PROGRAMS FOR DISABLED PERSONS ON  
6 PURCHASE OF BASIC COMMODITIES, SUBJECT TO GUIDELINES TO  
7 BE ISSUED FOR THE PURPOSE BY THE DEPARTMENT OF TRADE AND  
8 INDUSTRY (DTI) AND THE DEPARTMENT OF AGRICULTURE (DA);  
9 AND

10  
11 J) INDIVIDUALS OR NON-GOVERNMENTAL INSTITUTIONS /  
12 ORGANIZATIONS ESTABLISHING OR HAS ESTABLISHED HOMES,  
13 RESIDENTIAL COMMUNITIES OR RETIREMENT VILLAGES SOLELY FOR  
14 DISABLED PERSONS SHALL BE ACCORDED THE FOLLOWING:

15  
16 i. REALTY TAX HOLIDAY FOR THE FIRST FIVE (5) YEARS OF  
17 OPERATION; AND

18  
19 ii. PRIORITY IN THE BUILDING AND / OR MAINTENANCE OF  
20 PROVINCIAL OR MUNICIPAL ROADS LEADING TO THE  
21 AFORESAID HOME, RESIDENTIAL COMMUNITY FOR  
22 RETIREMENT VILLAGE."

23  
24 IN THE AVAILMENT OF THE PRIVILEGES MENTIONED ABOVE, THE  
25 DISABLED PERSON SHALL SUBMIT AS PROOF OF HIS / HER ENTITLEMENT  
26 THERETO ANY OF THE FOLLOWING:

27  
28 i. AN ID ISSUED BY THE CITY OR MUNICIPAL MAYOR OR OF THE  
29 BARANGAY CAPTAIN OF THE PLACE WHERE THE DISABLED PERSON  
30 RESIDES;

31  
32 ii. THE PASSPORT OF THE DISABLED PERSON CONCERNED;

1           iii. TRANSPORTATION DISCOUNTED FARE IDENTIFICATION CARD (ID)  
2           ISSUED BY THE NATIONAL COUNCIL FOR THE WELFARE OF  
3           DISABLED PERSONS (NCWDP); OR

4  
5           iv. SUCH OTHER DOCUMENTS AS WILL ESTABLISH THAT THE  
6           DISABLED PERSON IS A CITIZEN OF THE REPUBLIC OF THE  
7           PHILIPPINES.

8  
9           THE ESTABLISHMENTS MAY CLAIM THE DISCOUNTS GRANTED UNDER  
10          (A), (E), AND (F) AS TAX DEDUCTION BASED ON THE NET COST OF THE  
11          GOODS SOLD OR SERVICES RENDERED: *PROVIDED, HOWEVER,* THAT THE  
12          COST OF THE DISCOUNT SHALL BE ALLOWED AS DEDUCTION FROM GROSS  
13          INCOME FOR THE SAME TAXABLE YEAR THAT THE DISCOUNT IS GRANTED,  
14          *PROVIDED, FURTHER,* THAT THE TOTAL AMOUNT OF THE CLAIMED TAX  
15          DEDUCTION NET OF VALUE ADDED TAX IF APPLICABLE, SHALL BE INCLUDED  
16          INT THEIR GROSS SALES RECEIPTS FOR TAX PURPOSES AND SHALL BE  
17          SUBJECT TO PROPER DOCUMENTATION AND TO THE PROVISIONS OF THE  
18          NATIONAL INTERNAL REVENUE CODE (NIRC), AS AMENDED.

19  
20  
21           **SECTION.2.** If any of the provisions of this Act is declared invalid by a  
22          competent court, the remainder of this Act or any provisions not affected thereby  
23          shall remain in force and effect.

24  
25           **SECTION. 3.** All laws, decrees, ordinances, rules and regulations, executive  
26          orders (EO's), administrative orders (AO's), and such other presidential issuances  
27          deemed inconsistent with the provisions of this Act are hereby repealed, amended  
28          or otherwise modified accordingly.

29  
30           **SECTION. 4.** This Act shall take effect fifteen (15) days following its  
31          complete publication in the Official Gazette or in at least two (2) newspapers of  
32          general circulation, whichever comes first.

33  
34  
35          *Approved,*