

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

8 FEB 13

SENATE
S.B. No. 2082

RECEIVED BY: _____



Introduced by Senator Loren Legarda

EXPLANATORY NOTE

It is the policy of the State to adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. There shall be priority for the needs of the under-privileged, sick, elderly, disabled, women, and children. The State shall endeavor to provide free medical care to paupers.

It is a sad fact that while modern technology allows for disabled individuals to obtain treatment or even special devices that will aid them in their disability, the prices of such serve as barriers. In effect, the advantageous effects of technology do not stream to the intended as the costs of utilizing them are too high.

However, today, there seems to be an increasing consciousness as well as increasing number of willing participants to help in furthering the welfare of the disadvantaged. We need to realize this willingness to actual outputs by establishing incentives or more importantly, taking away disincentives.

It is in this light that this bill proposes to include in the exempt transactions the sale to or importation of human organ implants by charitable institutions. Such will pave the way for more beneficiaries of implants that will in turn be translated to increased productivity.

In view of the foregoing, the passage of this bill is earnestly sought.



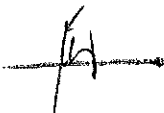
LOREN LEGARDA
Senator

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8 FEB 18 11:11

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AN ACT
AMENDING SECTION 109 OF THE NATIONAL INTERNAL REVENUE CODE, AS
AMENDED, AND FOR OTHER PURPOSES

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

SECTION 1. Section 109 of the National Internal Revenue Code is hereby amended to
read as follows:

“SEC. 109. Exempt Transactions. - (1) Subject to the provisions of Subsection (2)
hereof, the following transactions shall be exempt from the value-added tax:

“XXX

“(W) SALE TO OR IMPORTATION OF HUMAN ORGAN IMPLANTS BY
CHARITABLE INSTITUTIONS DEFINED UNDER SECTION 101 OF THIS
ACT.”

SECTION 2. Separability Clause. - If any provision of this Act is declared invalid or
unconstitutional, other provisions hereof which are not affected thereby shall continue
to be in force and effect.

SECTION 3. Repealing Clause. - All provisions of law, orders, decrees, including rules
and regulations inconsistent herewith are hereby repealed or modified accordingly.

Approved,