

SENATE

S. NO. 181

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Introduced by Senator Antonio "Sonny" F. Trillanes IV

EXPLANATORY NOTE

The Constitution provides that the State shall protect and promote the right of the people to health and instill health consciousness among them. Further, the State shall also adopt an integrated and comprehensive approach to health development with the end view of making essential health services available to all the people at affordable cost, giving priority to the needs of the underprivileged, the sick, the elderly, the disabled and the women and children.

Unfortunately, many of our countrymen cannot afford the cost of seeking medication. Most choose spending for their basic necessities first over their health. Many seek medical attention after their condition has gone worse. Some, sadly, die without even seeing medical professionals.

To make matters worse, some of the doctors in our country take up nursing courses to land a job as a nurse abroad since it promises a higher salary than the current salary they are receiving. This worsens the shortage of healthcare workers thus lessening the access of our poor countrymen to basic health care services. Thus, there is a need to give certain incentives to doctors to persuade them not to leave our country. This bill seeks to give tax credit to doctors who render *pro bono* services to indigents.

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

ANTONIO "SONNY" F. TRILLANES IV
Senator

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

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**AN ACT
GIVING TAX CREDIT TO PHYSICIANS RENDERING *PRO BONO* SERVICES
TO POOR PATIENTS**

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

1 **Section 1. Declaration Policy.** – It is the declared policy of the State to protect
2 and promote the right to health of the people and instill health consciousness among
3 them. Further, the State shall adopt an integrated and comprehensive approach to health
4 development which shall endeavor to make essential goods, health and other social
5 services available to all the people at affordable cost. There shall be priority for the needs
6 of the underprivileged sick, elderly, disabled, women, and children. The State shall
7 endeavor to provide free medical care to poor patients.

8
9 **Sec. 2. Incentive to Physicians Rendering Pro Bono Services to Poor Patients.** –
10 Physicians rendering *pro bono* services to poor patients shall be entitled to tax credit to
11 be deducted from their gross income. For this purpose, the Department of Health and the
12 Philippine Medical Association shall evaluate the *pro bono* services rendered by the
13 physicians considering the number of hours and the nature of treatment involved.

14
15 **Sec. 3. Implementing Rules and Regulations.** – The Bureau of Internal Revenue
16 in consultation with the Department of Health and the Philippine Medical Association
17 shall promulgate the rules and regulations for the effective enforcement of the provisions
18 of this Act

1 **Sec. 4. *Separability Clause.*** – Should any provision of this Act or any part thereof
2 be declared invalid, the other provisions, so far as they are separable from the invalid
3 ones, shall remain in full force and effect.

4
5 **Sec. 5. *Repealing Clause.*** – All laws, orders, issuances, rules, and regulations or
6 parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

7
8 **Sec. 6. *Effectivity.*** – This Act shall take effect fifteen (15) days after its complete
9 publication in at least two (2) newspapers of general circulation.

Approved,