

9 APR 28 1976

SENATE

S. B. No. 3189

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INTRODUCED BY SENATORS MANUEL B. VILLAR, PIA S. CAYETANO, AND
ALAN PETER "COMPAÑERO" S. CAYETANO

EXPLANATORY NOTE

A World Bank study concluded that the teachers are the single most important factor in the education of students. In fact, the teaching profession is considered as one of the noblest profession as the object of teaching is to enable those taught to get along without a teacher. Thus, the effectiveness of a teacher may be gauged on how soon his or her students can stand on their own. Yet the teaching profession is not only about teaching skills and sharing information and knowledge. It is, in its true sense, teaching the love for learning and continuing education.

It follows therefore, that the teaching profession is one of the most influential professions whose contribution in shaping not only the minds but the values of our youth, and consequently, the future of the nation is without debate.


Thus, beginning 1994, the UNESCO declared October 5 as World Teachers' Day in commemoration and recognition of the "Recommendation concerning the Status of Teachers" signed on October 5, 1966 by the Special Intergovernmental Conference on the Status of Teachers where the Philippine State is one of the signatories. Following this UNESCO declaration, many countries in the world started to officially celebrate their own teachers' day. But there were countries which declared national teachers' day even prior to the UNESCO declaration, like Malaysia in 1956, Thailand in 1957, and Vietnam in 1958, to name a few.

However, the Philippines, which has more than half a million-strong teaching force in public elementary and secondary education alone, has no official celebration of Teachers' Day aside from the token commemoration of October 5 as World Teachers' Day.

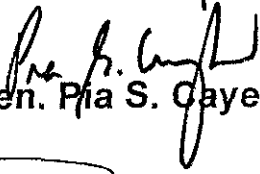
It is, therefore, the intention of this bill to make such official declaration making October 5 of each year a special working holiday in celebration of the World Teachers' Day.

It is further provided under this bill that in order to make the commemoration and celebration of the vital role of the teaching profession more meaningful, and to emphasize the privileged stature of teachers in the life of each Filipino, certain discounts may be provided to all public and private school teachers on the said date with all participating private institutions granting the said discounts be given commensurate tax deduction.

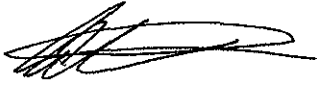
In view of the foregoing, the immediate approval of this bill is earnestly sought.



Sen. Manuel B. Villar



Sen. Pia S. Cayetano




Sen. Alan Peter "Compañero" S. Cayetano

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

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INTRODUCED BY SENATORS MANUEL B. VILLAR, PIA S. CAYETANO, AND
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AN ACT
DECLARING THE FIFTH DAY OF OCTOBER OF EVERY YEAR AS
THE NATIONAL TEACHERS' DAY AND PROVIDING FOR CERTAIN
DISCOUNTS AND BENEFITS THAT MAY BE ENJOYED BY THE
TEACHERS IN RELATION THERETO

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

Section 1. National Teachers' Day. The fifth day of October of every year is hereby declared as the "National Teachers Day."

To ensure a meaningful observance of this special working holiday, all heads of government agencies and instrumentalities, including government-owned and controlled corporations especially those that are directly dealing with the teachers, including local government units, and employers in the private sector, shall encourage and afford sufficient time and opportunities for their employees to engage and participate in any activity conducted within the premises of their offices or establishments in celebration of the "National Teachers' Day."

Section 2. Definition of Terms. – For purposes of this Act, a teacher is defined as a person employed by either a public or private school, and is engaged in basic education, technical or vocational education, or in higher education, or engaged as teacher in alternative learning systems in any of those mentioned educational levels.

Section 3. Discounts for the Teachers in Relation to the National Teachers' Day. – In relation to the celebration of the teachers' day, all teachers shall enjoy, on the first Friday, Saturday and Sunday of October of every year, the following discounts:

1. Twenty percent (20%) discount from all establishments relative to the utilization of services in hotels and similar, lodging establishment, restaurants and recreation centers;
2. Twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement;
3. Twenty percent (20%) discount in fare for domestic air and sea travel;
4. Twenty percent (20%) discount in public railways, skyways and bus fare; and
5. Twenty percent (20%) discount on rice and other goods purchased in any of the outlets or stores of the National Food Authority.

Teachers may enjoy these discounts upon presentation of their identification cards as teachers and other corroborating requirements as may be identified in the implementing rules and regulations of this Act.

In order to enjoy the said discounts, and to afford teachers, students, and communities to celebrate Teachers Day on the first Friday, Saturday, and Sunday of October of every year, the said days shall be special non-working holidays for teachers, as defined by this Act.

Section 4. Tax Deductions - The establishment may claim the discounts granted under the preceding section as tax deduction based on the net cost of the goods sold or services rendered: *Provided*, That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted. *Provided*, further, That the total amount of the claimed tax deduction net of value added tax if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code, as amended.

Section 5. Penal Clause. – Any person who, without valid ground, refuses to grant the discounts provided under section 3 of this Act, shall be penalized with *arresto mayor* or a fine of not more than five thousand pesos (P5,000.00), or both. Similarly, any person who misrepresents himself as a teacher, and/or falsifies any of the identification requirements in order to enjoy the benefits as provided for under this Act shall be penalized with *arresto mayor* or a fine of not more than five thousand pesos (P5,000.00), or both.

Section 6. Authority of Local Government Units and/or Local School Board to Grant a Teachers Day Bonus. Any law, executive order, department order, ordinance and the like, to the contrary notwithstanding, the Local Government Unit (LGU), through the local *sanggunian*, and/or the Local School Board as defined in the 1991 Local Government Code, are hereby authorized to grant a Teacher's Day Bonus to each public school teacher within their territorial jurisdiction in an amount not exceeding one month basic salary of each teacher to be sourced from either or both the general fund of the LGU concerned or the Special Education Fund.

Section 7. Authority of State Universities and Colleges to Grant a Teachers Day Bonus. Any law, executive order, administrative order, or rules and regulations and the like, to the contrary notwithstanding, the Board of Regents or Trustees of each State University or College are hereby authorized to grant a Teacher's Day Bonus to their faculty members in an amount not exceeding one month basic salary of each teacher to be sourced from their income or savings.

Section 8. Recognition for Outstanding Teachers. – In line with the Teachers' Day celebration, the Department of Education (DepEd) and the Commission on Higher Education (CHED) shall provide for a system of rewards and incentives to outstanding teachers in public and private schools.

Section 9. Implementing Rules and Regulations. – The Department of Education (DepEd), Commission on Higher Education (CHED) and the Technical Education and Skills Development Authority (TESDA), in consultation with the Bureau of Internal Revenue, the Department of Trade and Industry (DTI), and the Department of Interior and local Government (DILG) shall issue the implementing rules and regulations for the effective implementation of the provisions of this Act no later than sixty (60) days from the approval of this Act.

Section 10. Separability Clause. – Should any provision herein be declared unconstitutional, the same shall not affect the validity of the other provisions of this Act.

Section 11.- Repealing Clause. – All laws, decrees, orders, rules and regulations or other issuances or parts inconsistent with this Act are hereby repealed or modified accordingly.

Section 12. – Effectivity. - This Act shall take effect fifteen (15) days following its publication in at least two (2) newspapers of general circulation.

Approved,