

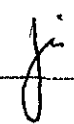
SIXTEENTH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
Second Regular Session)



Senate
Office of the Secretary

SENATE
S. B. NO. **2396**

'14 SEP -8 P6:11

RECEIVED BY: 

Introduced by Senator Maria Lourdes Nancy S. Binay

AN ACT GRANTING TAX RELIEF TO WOMEN WHO ARE VICTIMS OF VIOLENCE
AND ABUSE

EXPLANATORY NOTE

This bill proposes to ease the financial burden of women who are victims of violence and abuse, by granting tax relief in the form of exemption from payment of income tax during the pendency of proceedings, whether judicial or administrative, involving the protection of their rights under applicable law. Thus, victims of violence and abuse are given the opportunity to utilize their financial resources to re-build their lives.

This bill recognizes that granting tax relief to vulnerable members of our society is vital. This is in furtherance of the government's mandate to protect the people through providing full assistance to rehabilitation efforts of women victims of violence and abuse.

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

MARIA LOURDES NANCY S. BINAY
Senator

Introduced by Senator Maria Lourdes Nancy S. Binay

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1 AN ACT GRANTING TAX RELIEF TO WOMEN WHO ARE VICTIMS OF VIOLENCE
2 AND ABUSE
3

4 *Be it enacted by the Senate and House of Representatives of the Philippines in Congress*
5 *assembled:*
6

7 SECTION 1. *Title.* This Act shall be known as "*Tax Incentive Act of Victims of Violence and*
8 *Abuse.*"
9

10 SECTION 2. *Incentives.* The income, allowances and other benefits granted to women who
11 are victims of violence and abuse on account of their employment, profession, occupation, or
12 work shall be exempt from income tax under Republic Act No. 8424, otherwise known as the
13 Tax Reform Act of 1997 during the pendency of proceedings of whatever nature, whether
14 administrative or judicial, arising out of circumstances related to the violence or abuse.
15

16 SECTION 3. *Implementation.* The Bureau of Internal Revenue, in consultation with all
17 relevant government agencies shall issue implementing rules and regulations within ninety
18 (90) days from effectivity date hereof, and such other rules and regulations as may be
19 necessary to carry out the purpose of this Act.
20

21 SECTION 4. *Separability Clause.* If any portion or provision of this Act is declared void and
22 unconstitutional, the remaining portions or provisions hereof shall not be affected by such
23 declaration.
24

25 SECTION 5. *Repealing Clause.* All laws, decrees, orders, rules and regulations, other
26 issuances, or parts thereof inconsistent with the provisions of this Act are hereby repealed or
27 modified accordingly.
28

29 SECTION 6. *Effectivity Clause.* This Act shall take effect fifteen (15) days after its complete
30 publication in at least two (2) national newspapers of general circulation.
31

32 Approved,