

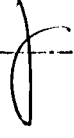
**SEVENTEENTH CONGRESS**  
**REPUBLIC OF THE PHILIPPINES**  
First Regular Session

)  
)  
)



16 JUL 18 P6:01

**SENATE**  
**S.B. No. 385**

RECEIVED BY: 

---

**Introduced by SENATOR LOREN LEGARDA**

---

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

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 underprivileged, sick, elderly, disabled, women, and children. The State shall endeavor to provide free medical care to indigent patients.

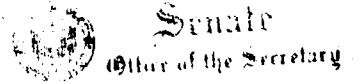
It is a sad fact that while modern technology allows for disabled individuals to obtain treatment or even special devices that will aid them in their disability, these come at very high prices. In effect, the advantageous effects of technology are not maximized or attained by all people.

This measure proposes to amend R.A. 8424 otherwise known as the National Internal Revenue Code of 1997 to exempt the importation or sale of human organ implants by charitable institutions from duties and taxes. Such will pave way to cheaper organ implant costs for the public.

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

  
**LOREN LEGARDA**  
Senator

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



'16 JUL 18 P6:01

SENATE  
S.B. No. 385

RECEIVED BY: *J*

---

Introduced by SENATOR LOREN LEGARDA

---

**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:*

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

3  
4 "SEC. 109. Exempt Transactions. - (1) Subject to the provisions of  
5 Subsection (2) hereof, the following transactions shall be exempt from  
6 the value-added tax:

7  
8 "X X X  
9

10 **"(W) SALE TO OR IMPORTATION OF HUMAN ORGAN IMPLANTS**  
11 **BY CHARITABLE INSTITUTIONS DEFINED UNDER SECTION 101**  
12 **OF THIS ACT."**

13  
14 **SEC. 2. Separability Clause.** - If any provision of this Act is declared  
15 invalid or unconstitutional, other provisions hereof which are not affected  
16 thereby shall continue to be in force and effect.

17  
18 **SEC. 3. Repealing Clause.** - All provisions of law, orders, decrees, including  
19 rules and regulations inconsistent herewith are hereby repealed or modified  
20 accordingly.

21  
22 **SEC. 4. Effectivity.** - This Act shall take effect fifteen (15) days after its  
23 publication in at least two (2) newspapers of general circulation.

24  
25  
26 Approved,