

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

116

SENATE

S. No. 388

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Introduced by Senator Antonio "Sonny" F. Trillanes IV

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**EXPLANATORY NOTE**

In the Philippines, existing laws created several governmental agencies have been carrying out various responsibilities in the care of persons with disabilities. This only proves the country's urge in putting forward the rights of citizens suffering from disabilities.

Apart from being concerned alone with the plight of persons with disabilities, parents who raise their dependents with disabilities should also be given enough consideration. Both spouses must be entitled to claim for the additional exemption for the reason that it is they who undeniably support and nurture these dependents with disabilities. It could not be concealed that families with dependents suffering from disability need added resources specifically for their medication and therapy.

It is in this light that in terms of taxation, a distinction between dependents who are physically and mentally fit and dependents with disabilities should be taken into account.

This bill proposes to increase the additional exemption for taxpayers with dependents who are incapable of self-support because of mental or physical defect, or with disability, amending for this purpose Section 35(B) of Republic Act No. 8424, otherwise known as the National Internal Revenue Code of the Philippines.

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

  
ANTONIO "SONNY" F. TRILLANES IV  
Senator

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S. NO. 388

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AN ACT

INCREASING THE ADDITIONAL EXEMPTION FOR TAXPAYERS WITH DEPENDENTS INCAPABLE OF SELF-SUPPORT BECAUSE OF MENTAL OR PHYSICAL DEFECT OR WITH DISABILITIES AND BOTH SPOUSES TO CLAIM THE SAME, AMENDING FOR THE PURPOSE SECTION 35 (B) OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF THE PHILIPPINES, AND FOR OTHER PURPOSES

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

1           **SECTION 1.** Section 35 (B) of Republic Act No. 8424, otherwise known as the National  
2 Internal Revenue Code of the Philippines, is hereby amended to read as follows:

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4           “SEC. 35 (B). *Additional Exemption for Dependents.* - There shall be  
5 allowed an additional exemption of Eight Thousand Pesos (P8,000.00) for each  
6 dependent not exceeding four (4)(.): PROVIDED, THAT IN THE CASE OF  
7 TAXPAYERS WITH DEPENDENTS INCAPABLE OF SELF-SUPPORT  
8 BECAUSE OF MENTAL OR PHYSICAL DEFECT OR WITH DISABILITY,  
9 THE ADDITIONAL EXEMPTION SHALL BE TWENTY THOUSAND PESOS  
10 (P20,000) FOR EACH.

11           The additional exemption for dependents shall be claimed by only one of  
12 the spouses in the case of married individuals.): PROVIDED, THAT IN THE  
13 CASE OF DEPENDENTS INCAPABLE OF SELF-SUPPORT BECAUSE OF  
14 MENTAL OR PHYSICAL DEFECT OR WITH DISABILITY, THE  
15 ADDITIONAL EXEMPTION SHALL BE CLAIMED BY BOTH SPOUSES.

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1 For purposes of this Subsection, a “dependent” means a legitimate, illegitimate or legally  
2 adopted child chiefly dependent and living with the taxpayer if such dependent is not more than  
3 twenty-one (21) years of age, unmarried and not gainfully employed or if such dependent,  
4 regardless of age, is incapable of self-support because of mental or physical defect (.) OR  
5 DISABILITY.”

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7 **SEC. 2. *Separability Clause.*** - If any provision of this Act shall at any time be found to  
8 be unconstitutional or invalid, the remainder thereof not affected by such declaration shall  
9 remain in full force and effect.

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11 **SEC. 3. *Repealing Clause.*** -All laws, decrees, rules or regulations inconsistent with the  
12 provisions of this Act are hereby repealed or modified accordingly.

Approved,