

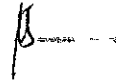
FIFTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

OFFICE

10 JUL 13 AM '59

SENATE
S.B. No. 1388

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Introduced by Senator Loren Legarda

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, the prices of such serve as barriers. In effect, the advantageous effects of technology are not maximized or attained by all people, as the costs of utilizing them are too high.

At present however, there seems to be an increasing consciousness as well as increasing number of participants who are willing to help in furthering the welfare of the disadvantaged. We need to realize this willingness to actual outputs by establishing incentives or more importantly, *taking away disincentives.*

It is in this light that this bill proposes to include in R.A. 8424 or the National Internal Revenue Code of 1997 the sale to or importation of human organ implants by charitable institutions as exempt transactions. Such will pave the way for more beneficiaries of implants that will in turn be translated to increased productivity.

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



LOREN LEGARDA
Senator

FIFTEENTH CONGRESS OF THE)
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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 Subsection
5 (2) hereof, the following transactions shall be exempt from the value-added
6 tax:

7
8 "XXX
9
10 "(W) SALE TO OR IMPORTATION OF HUMAN ORGAN IMPLANTS BY
11 CHARITABLE INSTITUTIONS DEFINED UNDER SECTION 101 OF THIS
12 ACT."

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

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19 including rules and regulations inconsistent herewith are hereby repealed or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

21
22 Approved,