

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

THIRTEENTH CONGRESS
Third Regular Session

HOUSE BILL NO. 5917

Introduced by: Honorable EDUARDO C. ZIALCITA, Ph.D.

EXPLANATORY NOTE

Republic Act 9257 or the Expanded Senior Citizens Act of 2003 was created in order to give substantial benefits to the elderly of our society as envisioned by the 1987 Constitution. Under the law, Senior Citizens enjoy, among others, twenty percent (20%) discount in the purchase of some goods and services.

However, with the taking effect of Republic Act 9238 which amended the law on the imposition of Value Added Tax (VAT) and the Expanded Value Added tax (E-VAT), the discount privilege enjoyed by the Senior Citizens suffered substantial diminution. Because of the E-VAT, RA 9257 has a very little effect as to achieving its goal.

There is now the need to include among those transactions exempted from E-VAT the sales of goods and services to senior citizens that are covered by the 20% discount under RA 9257

It, therefore, humbly asked that this proposed measure be approved.


EDUARDO C. ZIALCITA

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AN ACT
AMENDING REPUBLIC ACT 9238 OTHERWISE KNOWN AS
EXPANDED VALUE ADDED TAX (E-VAT)

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

SECTION 1. Section 109 of the National Internal Revenue Code of 1997, as amended, is hereby further amended by inserting a new paragraph after (CC) to read as follows:

XXX

(dd). **SALE OR LEASE OF GOODS AND SERVICES COVERED UNDER RA 9257 OTHERWISE KNOWN AS THE EXPANDED SENIOR CITIZENS ACT.**

SECTION 2. Repealing Clause. All laws, decrees, executive orders and other administrative issuances and parts thereof which are inconsistent with the provisions of this Act are hereby modified, superseded or repealed accordingly.

SECTION 3. Effectivity. This Act shall take effect fifteen (15) days following its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

APPROVED,

