

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

First Regular Session  
**SIXTEENTH CONGRESS**

House Bill No. **909**



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**Introduced by Rep. Maria Carmen S. Zamora**

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**EXPLANATORY NOTE**

While individual income taxpayers are currently being extended an additional exemption of Twenty Five Thousand Pesos (P25,000) for each dependent, not exceeding four (4), under the National Internal Revenue Code (NIRC), the advent of the K+12 curriculum of the Department of Education negates the relief being provided by the tax break, as the additional two years of basic education certainly entails more expenses for parents who are also taxpayers. The additional cost of education will be accepted by parents because of our cultural premium on the value of education, not only for completing the basic curriculum, but much more for the value of a professional degree for their children.

To ease the burden on parents, the government should provide them with more tax reliefs for qualified dependents. As an offsetting mechanism for the additional two years of basic education, the undersigned proposes that the age ceiling for qualified dependents be likewise increased by two more years, hence, from the present twenty-one (21) years to twenty-three (23) years. The measure, if favorably considered, will positively impact on the dependents' education and answer for their other basic needs, while providing additional financial support to parents, particularly those who are single and have sole custody of the dependent child or children.

The passage of this timely bill is most respectfully sought.

  
**MARIA CARMEN S. ZAMORA**

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**AN ACT**  
**AMENDING CHAPTER VII, SECTION 35 (B) OF THE NATIONAL INTERNAL**  
**REVENUE CODE (NIRC), AS AMENDED, BY INCREASING THE AGE**  
**CEILING FOR A QUALIFIED DEPENDENT, AND FOR OTHER PURPOSES**

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

SECTION 1. Chapter VII, Section 35 (B) of the National Internal Revenue Code (NIRC) is hereby amended to read as follows:

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For purposes of this Subsection, a “dependent” means a legitimate, illegitimate or legally adopted child chiefly dependent upon and living with the taxpayer if such dependent is not more than **TWENTY-THREE (23)** years of age, unmarried and not gainfully employed or if such dependent, regardless of age, is incapable of self-support because of mental or physical defect.

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SEC. 5. All laws, decrees, orders, rules and regulations, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed or amended accordingly.

SEC. 6. This Act shall take effect upon its approval.

Approved,