

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SIXTEENTH CONGRESS
First Regular Session

H. Bill No. 2790



Introduced by Representative Estrellita "Ging" B. Suansing

EXPLANATORY NOTE

Article II, Section 15 of the 1987 Constitution provides that "the State shall protect and promote the right of the people to health and instill health consciousness among them." Consonant with the aforequoted constitutional policy, it is also mandated under Article XIII, Section 11 of the Constitution that the State shall take certain steps to prioritize the needs of the underprivileged, the sick, the elderly, the disabled and the women and children.

It is sad to note that many of our countrymen, particularly in the rural areas cannot afford the cost of seeking medication. Mostly Filipinos choose to spend for their basic necessities first over their health. If at all, many of our countrymen seek medical attention after their condition has gone worse. Some, sadly, die without even seeking medications.

This situation could be attributed to high cost of medication and lack of healthcare workers in the provinces due to exodus of doctors and nurses in foreign countries.

Reports show, that some of the doctors in our country have taken up nursing courses to land a job as a nurse abroad since it promises a higher salary than the ones being offered domestically. This worsens the shortage of healthcare workers and lessening the access of our poor countrymen to basic health care services. Thus, there is a need to give incentive to Filipino doctors in order to persuade them not leave our country and be of help to our countrymen.

This bill seeks to remedy the situation by giving tax credit to doctors who render *pro bono services* to indigents.

In view of urgency of the situation approval of this measure is earnestly sought.


Rep. ESTRELLITA "GING" B. SUANSING
1st District, Province of Nueva Ecija

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AN ACT
GIVING TAX CREDIT TO PHYSICIANS RENDERING *PRO BONO* SERVICES
TO POOR PATIENTS

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

1 **SECTION 1. Declaration of Policy.** - It is the policy of the State to protect
2 and promote the right to health of the people and instill health consciousness among
3 them. Further, the State shall adopt an integrated and comprehensive approach to
4 health development which shall endeavor to make essential goods, health and other
5 social services available to all the people at affordable cost. There shall be priority
6 for the needs of underprivileged sick, elderly, disabled, women and children. The
7 State shall endeavor to provide free medical care to poor patients.

8

9 **SEC. 2. Incentive to Physicians Rendering Pro Bono Services to Poor**
10 **patients.** - Physicians rendering pro bono services to poor patients shall be entitled
11 to tax credit to be deducted from their gross income. For this purpose, the
12 Department of Health and the Philippine Medical Association shall evaluate the pro
13 bono services rendered by the physicians considering the number of hours and the
14 nature of treatment involved.

15

16 **SEC. 3. Implementing Rules and Regulations.** - The Bureau of Internal
17 Revenue in consultation with the Department of Health and the Philippine Medical
18 Association shall promulgate the rules and regulations for the effective enforcement
19 of the provisions of this Act.

1 **Sec. 4 Separability Clause.** - Should any provision of this Act or any part
2 thereof be declared invalid, the other provisions, so far as they are separable from
3 the invalid ones, shall remain in full force and effect.

4
5 **Sec. 5. Repealing Clause.** - All laws, orders, issuances, rules, and
6 regulations or parts thereof inconsistent with this Act are hereby repealed or modified
7 accordingly.

8
9 **Sec. 6. Effectivity.** - This Act shall take effect fifteen (15) days after its
10 complete publication in at least two (2) newspapers of general circulation.

Approved,