

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
Second Regular Session

6597

HOUSE BILL NO. ____



Introduced by Representative Michael L. Romero

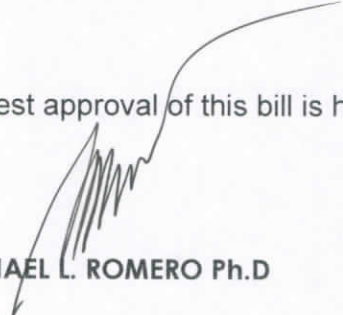
EXPLANATORY NOTE

Article II, Section 15 of the 1987 Constitution provides that "the state shall protect and promote the right to health of the people and instill health consciousness among them. The World Health Organization (WHO) also affirms that "the enjoyment of the highest attainable standard of health is one of the fundamental rights of every human being without distinction of race, religion, political belief, economic or social condition." However, access to health care has become an issue of capacity to pay.

While the state remains struggling to provide free health care to its people, legislation should be geared towards ways to bring free or affordable health care to indigent patients.

This bill seeks to encourage medical doctors to render free medical services to indigent patients through a provision of tax incentive. This will serve as a token of appreciation to medical practitioners who render public service to the underprivileged and needy patient.

Earnest approval of this bill is hereby requested.


MICHAEL L. ROMERO Ph.D

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AN ACT

**GRANTING TAX INCENTIVE TO MEDICAL DOCTORS WHO
RENDER FREE PROFESSIONAL SERVICES TO INDIGENT PATIENT
AND FOR OTHER PURPOSES**

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

SECTION 1. Declaration of Policy — It is hereby declared the policy of the state to promote access to health care to indigent patient. To this end, the state shall encourage medical doctors to provide free medical services to indigent patient by providing them with tax incentive.

SECTION 2. Deduction from Taxable Income -- As an incentive to medical doctors who render free professional services to indigent patient, may claim a deduction from the computation of taxable income equivalent to ten (10%) percent of the intended fees of the services rendered. Provided, however, that the deductions shall not exceed ten (10%) of the medical doctor's taxable income.

SECTION 3. Implementing Rules and Regulations -- The Bureau of Internal Revenue, in consultation with the Department of Health shall promulgate the necessary rules and regulations to carry out the provisions of this Act.

SECTION 4. Repealing Clause -- All laws, decrees, executive orders, proclamations, rules and regulations, or parts thereof inconsistent herewith are hereby repealed or modified accordingly.

SECTION 5. Effectivity -- This Act shall take effect fifteen (15) days after its publication in at least two (2) national newspapers of general circulation.

Approved,