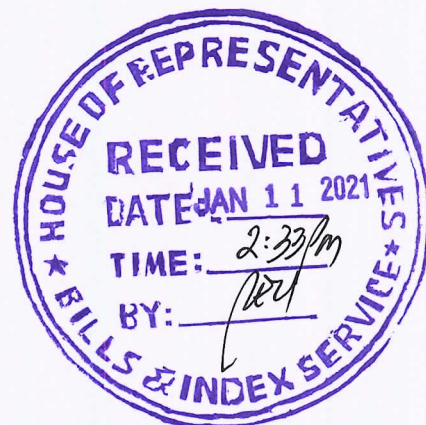




Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City



EIGHTEENTH CONGRESS

Second Regular Session

House Bill No. 8324

Introduced by
Representative Presley C. De Jesus, PHILRECA Party List
Representative Sergio C. Dagooc, APEC Party List
Representative Adriano A. Ebcas, Ako Padayon Pilipino Party List
Representative Godofredo N. Guya, RECOBODA Party List

EXPLANATORY NOTE

The phenomenal effects of the Coronavirus pandemic has shaken the foundation of national economies and has halted economic activity in the first few months of its worldwide spread. The Constitutional mandate to promote the right to health of the people and to instill consciousness among the citizens must be hastily promoted and implemented in response to this health crisis.

Despite the efforts of the Inter-Agency Task Force and the Department of Health (DOH) to implement standard operating procedures to lessen the further spread of the virus, as of January 6 there are still 480,737 cases, 22,690 of which are still active. As it stands, it is evident that the country will neither recover in the near future nor will it be the first to recover in Southeast Asia.

There have been recently developed COVID-19 vaccines which have been offered to the Philippine government – the current target is to acquire 148 million doses in 2021. However, the current level of our national funds may not cover all costs related to these vaccines. The national government has recently requested a new US\$300 million loan from the World Bank to purchase vaccines. The Philippine currently has a total of US\$ 2.87 billion loan from the World Bank alone aimed towards lifting the economy from the pandemic-induced recession.

In order to mitigate any further detriment to our national economy and public safety, we call upon the members of the House of Representatives to pass this bill with utmost urgency. This bill will encourage social responsibility and will incentivize the purchase

of vaccines by all organizations for their respective employees, personnel and other workforce members.

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



PRESLEY C. DE JESUS
PHILRECA Party-List Representative



SERGIO C. DAGOO
APEC Party-List Representative



ADRIANO A. EBCAS
Ako Padayon Pilipino Party-List Representative



GODOFREDO N. GUYA
RECOBODA Party-List Representative



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“AN ACT
GRANTING TAX INCENTIVES TO ALL EMPLOYERS AND PHILIPPINE
COMMON CARRIERS FOR THE IMPORTATION OF THE CORONAVIRUS
VACCINES FOR BOTH THE PRIVATE AND PUBLIC SECTOR
WORKFORCE”

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

1 **SECTION 1. Short Title.** This Act shall be known as the “Coronavirus Vaccination
2 Incentives Act of 2021”.

3 **SECTION 2. Scope.** This Act shall apply to all corporations, partnerships, joint
4 ventures, cooperatives and sole proprietorships established under the general laws of
5 the Philippines including the importers of the Coronavirus vaccines, such as common
6 carriers and logistics facilities. This enumeration shall include corporations,
7 partnerships or joint ventures wherein the State has a majority ownership therein.

8 **SECTION 3. Tax Exemption of Private Establishments.** All entities falling
9 under Section 2 of this Act shall be exempt from all taxes, including but not limited to
10 income tax, value added tax, other percentage tax, excise tax and customs duty
11 pertaining to the provision of Coronavirus vaccines for their personnel and other
12 individuals provided for in the succeeding provision.

1 **SECTION 4. Non-Taxable Benefits.** The vaccines provided under this Act shall
2 not form part of an individual's compensation, *de minimis* benefits or other benefits
3 for income tax purposes. Individuals referred to in this provision shall be natural
4 persons employed by any organization falling under Section 2 of this Act which
5 includes, but is not limited to, regular, casual, project, contractual, seasonal, fixed-
6 term or probationary employees and consultants.

7 **SECTION 5. Taxable deduction.** The expenses incurred by employers,
8 establishment or institutions, in complying with the provisions of this Act, shall be
9 deductible expenses for income tax purposes up to twice the actual amount incurred:
10 *Provided*, That the deduction shall apply for the taxable period when the expenses
11 were incurred: *Provided, further*, That all employers, establishments and institutions
12 shall comply with the provisions of this Act within six (6) months after its approval.

13 **SECTION 6. Certificate of Vaccination.** Upon vaccination of all members of their
14 respective workforce, all corporations, partnerships, sole proprietorship or
15 cooperatives that have vaccinated their personnel shall be issued a Certificate of
16 Vaccination by the Local Government Unit wherein the organization conducts its
17 business. This certificate shall be displayed in a conspicuous place within the vicinity
18 of the establishment.

19 **SECTION 7. Prohibition on the production, distribution or use of falsified**
20 **certificates.** All persons or organizations found guilty of production, distribution or
21 in use of unauthorized or falsified certificates of vaccination shall, upon conviction
22 thereof, be punished by imprisonment for not less than six months or more than six
23 years and with the accessory penalty of perpetual absolute disqualification from public
24 office if the offender be a public official at the time of the commission of the offense,
25 and, if the offender is an alien he shall be subject to deportation proceedings.
26

27 **SECTION 8. Repealing Clause.** - All laws, decrees, orders, rules and regulations,
28 or parts thereof, inconsistent with the provisions of this Act are hereby amended or
29 repealed accordingly.

30 **SECTION 9. Separability Clause.** - The provisions of this Act are hereby declared
31 separable. In the event that any provision hereof is rendered unconstitutional, those
32 that are not affected shall remain valid and effective.

33 **SECTION 10. Effectivity.** - This Act shall take effect fifteen (15) days following its
34 publication in the Official Gazette or a newspaper of general circulation

35 **Approved.**