

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

EIGHTEENTH CONGRESS
Second Regular Session

HOUSE BILL NO. 8652



Introduced by **Representative Manuel Luis T. Lopez**

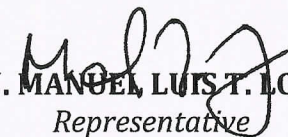
AN ACT
EXEMPTING LOCAL GOVERNMENT UNITS AND THE PRIVATE SECTOR ACQUIRING
AND PURCHASING COVID-19 VACCINES FROM IMPORT DUTIES, TAXES, AND
OTHER FEES

EXPLANATORY NOTE

As early as mid-2020, some local government units have developed plans on acquiring Coronavirus disease 2019 (COVID-19) vaccines for their constituents. Many local government units have allocated budgets and finalized deals in accordance with their vaccination plans. Meanwhile, private companies have also taken the initiative of purchasing their own COVID-19 vaccines for their employees.

This representation welcomes the initiatives of local government units and the private sector to the National Government in combatting our common enemy. Acknowledging that collectively, each and every act would strengthen our pandemic response, this proposed measure seeks to remove additional costs in acquiring and purchasing COVID-19 vaccines by exempting such acts from customs duties, value-added tax, excise tax, and other fees.

To ensure that as many local government units and members of the private sector benefit from this bill, the passage of this bill is urgently sought.


HON. MANUEL LUIS T. LOPEZ
Representative
1st District, City of Manila

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EXEMPTING LOCAL GOVERNMENT UNITS AND THE PRIVATE SECTOR ACQUIRING AND PURCHASING COVID-19 VACCINES FROM IMPORT DUTIES, TAXES, AND OTHER FEES

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

1 **SECTION 1. COVID-10 Vaccine Exemption from Import Duties, Taxes, and Other**
2 ***Fees for local government units and the Private Sector.*** – Local government units
3 (LGUs) and the private sector shall be exempt from customs duties, value-added tax,
4 excise tax, and other fees in acquiring and purchasing COVID-19 vaccines; *Provided that,*
5 *such exemption shall also apply to the procurement of essential medical supplies and*
6 *equipment necessary for the storage and handling of the vaccines; Provided, finally, that*
7 *such vaccines and medical supplies and equipment so purchased shall not be sold or*
8 *exchanged, whether for profit or otherwise, used for commercial distribution, or*
9 *donated to any person or entity to serve political purposes.*

10
11 **SEC. 2. Tax and Duty Exemption Certificates.** – The Bureau of Internal Revenue
12 and Bureau of Customs shall, upon application, issue to any local government unit or
13 member of the private sector, the necessary certificates of tax and duty exemption and
14 other relevant documents to be exhibited in claiming the exemptions under Section 1
15 hereof; *Provided that,* such certificate/s shall be valid until revoked for cause by the
16 Bureau of Internal Revenue and Bureau of Customs; *Provided, finally, that the Bureau of*
17 *Internal Revenue and Bureau of Customs shall provide valid reasons for revocation*
18 *including non-compliance with Section 1 hereof.*

19
20 **SEC. 2. Implementing Rules and Regulations.** – The Department of Health, Food
21 and Drug Administration, Department of Finance, Bureau of Customs, Bureau of Internal

1 Revenue, and other concerned agencies, shall, within thirty (30) days from the
2 effectivity of this Act, issue the rules and regulations necessary for the effective
3 implementation of this Act.

4
5 **SEC. 3. *Repealing Clause.*** – All laws, decrees, orders, ordinances, rules and
6 regulations or parts thereof inconsistent with this Act are hereby repealed or modified
7 accordingly.

8
9 **SEC. 4. *Effectivity Clause.*** – This Act shall take effect fifteen (15) days after its
10 publication in the Official Gazette or in a newspaper of general circulation in the
11 Philippines.

12
13 Approved,