

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Batasan Hills, Quezon City

NINETEENTH CONGRESS
First Regular Session

House Bill No. 1955



Introduced by

HON. YEDDA MARIE K. ROMUALDEZ
and
HON. JUDE A. ACIDRE

AN ACT
GIVING TAX INCENTIVES TO PHYSICIANS RENDERING PRO BONO
SERVICES TO INDIGENT PATIENTS

EXPLANATORY NOTE

This bill serves to make proper health care an accessible resource to those who ordinarily are unable to afford it by incentivizing physicians with tax benefits if they provide their services pro bono.

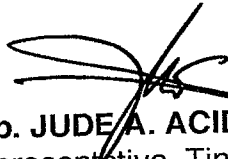
Due to the high cost of treatments provided by medical practitioners, the indigent populace struggles with keeping healthy and often choose to use their finances on food and other necessities rather than medical aid.

In execution, incentivizing physicians in order to provide affordable health care will go a long way to improving the livelihoods and welfare of people situated in impoverished and indigent areas without negatively impacting the financial income of medical practitioners.

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



Rep. YEDDA MARIE K. ROMUALDEZ
Representative, Tingog Sinirangan



Rep. JUDE A. ACIDRE
Representative, Tingog Sinirangan

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

Section 1. *Short Title.* – This Act shall be known as the “*Physician Pro Bono Care Act.*”

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

Section 3. *Tax Incentives to Physicians Rendering Pro Bono Services to Indigent Patients.* – Physicians rendering pro bono services to indigent patients shall be entitled to a tax credit to be deducted from their gross

income. For this purpose, the Department of Health (DOH) and the Philippine Medical Association (PMA) shall evaluate the pro bono services rendered by the physicians, considering the number of hours and the nature of treatment involved.

Section 4. *Implementing Rules and Regulations.* – Within thirty (30) days from the effectivity of this Act, the Bureau of Internal Revenue (BIR), in consultation with the DOH and the PMA, shall promulgate the rules and regulations necessary for the effective enforcement of the provisions of this Act.

Section 5. *Separability Clause.* – If any provision of this Act is declared invalid or unconstitutional, the provisions not affected thereby shall remain in full force and effect.

Section 6. *Repealing Clause.* – All laws, presidential decrees, executive orders, presidential proclamations, rules and regulations or parts thereof contrary to or inconsistent with this Act are hereby repealed or modified accordingly.

Section 7. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,