



House Bill No. 2778

Introduced by Representative ROMMEL RICO T. ANGARA

AN ACT
FURTHER EXPANDING THE INCENTIVES GRANTED TO NATIONAL ATHLETES
AND COACHES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 10699 OR
THE "NATIONAL ATHLETES AND COACHES BENEFITS AND INCENTIVES ACT."

EXPLANATORY NOTE

The Philippines has displayed some of its most stellar performances in the global sports scene in the recent years. In the 2019 Southeast Asian (SEA) Games, the Philippines displayed a dominant performance, having finished first place among the participating nations with a total of more than 300 medals – over 100 of which are gold.

In the 2020 Tokyo Olympics, the country recorded its best performance since the Philippines' first participation in 1924. Out of the 19 athletes that were sent to compete in the world's biggest sporting event, four were able to bring home medals: one bronze from boxer Eumir Marcial, two silvers from boxers Nesthy Petecio and Carlo Paalam, and one gold from weightlifter Hidilyn Diaz – our first gold in history.

Finally, in the recently concluded 2022 SEA Games held in Vietnam, the country ranked 4th overall with 52 gold medals, 70 silver medals, and 104 bronze medals – just behind Indonesia (3rd place), Thailand (2nd place), and host country Vietnam (1st place).

To give recognition and to encourage future satisfactory performance in sports, this representation sees the need to award our national athletes and their coaches higher incentives. While R.A. No. 10699, provided for expanded incentives for our national athletes and coaches, these still do not equate to the enormous work, dedication and sacrifice that our national athletes and coaches have put in to bring pride and honor to the Philippines.

The added incentives will likewise assist our Filipino athletes in providing for their day-to-day necessities. This will aid in giving more focus on their respective sports.

This bill also intends to free our national athletes, coaches, and donors from the burden of having their rewards, benefits, and other forms of incentives taxed under existing rules and regulations. In addition, it is equally important, that a more enticing deal for our private sector be guaranteed and institutionalized under this bill to encourage them to continue giving support and sponsoring our country's national sports teams.

Approval of this bill is, thus, earnestly sought.


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

1 **SECTION 1.** Section 4 of Republic Act No. 10699 otherwise known as the
2 "National Athletes and Coaches Benefits and Incentives Act", is hereby further amended
3 to read as follows:

4 "Sec. 4. *Benefits and Privileges for National Athletes and Coaches* – Any
5 national athlete and coach, as defined herein and who is currently
6 registered as such, shall be entitled to the following:

7 "(a) x x x;

8 **"(I) EXEMPTION FROM NATIONAL TAXES, FEES AND CHARGES**
9 **OF THE REWARDS, BENEFITS, AND OTHER FORMS OF**
10 **INCENTIVES GIVEN TO NATIONAL ATHLETES AND COACHES**
11 **WHO COMPETE OR WIN IN INTERNATIONAL SPORTS**
12 **COMPETITIONS AS DEFINED UNDER THIS ACT, SUBJECT TO THE**
13 **RULES AND REGULATIONS TO BE ISSUED BY THE DEPARTMENT**
14 **OF FINANCE (DOF) AND THE BUREAU OF INTERNAL REVENUE**
15 **(BIR): PROVIDED, THAT THE FAILURE TO PROMULGATE RULES**
16 **AND REGULATIONS FOR THIS PURPOSE SHALL NOT PRECLUDE**
17 **THIS PROVISION FROM TAKING EFFECT: PROVIDED FURTHER,**
18 **THAT THE AFORMENTIONED TAX EXEMPTION SHALL BE AVAILED**
19 **WITHIN SIX (6) MONTHS FROM THE CULMINATION OF THE**
20 **INTERNATIONAL SPORTS COMPETITION: PROVIDED FURTHER,**
21 **THAT THIS PROVISION SHALL NOT BE IN LIEU OF ANY AND ALL**
22 **TAX PRIVILEGES ALREADY GRANTED TO NATIONAL ATHLETES**
23 **AND COACHES, OR THE DONORS OF SUCH REWARD OR**
24 **INCENTIVES: PROVIDED FINALLY, THAT THE TAX EXEMPTION**
25 **HEREIN PROVIDED SHALL HAVE A RETROACTIVE APPLICATION**
26 **FROM JANUARY 1, 2021**

27 **SECTION 2.** Section 8 of the same Act is hereby further amended to read as
28 follows:

29 "Sec. 8. *Cash Incentives for Athletes* – National athletes and other
30 athletes who are not officially or currently members of the national

training pool but who have otherwise represented the country in international sports competition, who win gold, silver and bronze medals in international sports competitions shall be entitled to cash incentives in the following amounts:

a. Individual Events

1. For Gold Medalists:

XXX XXX XXX

v. [~~Five hundred thousand pesos (P500,000.00)~~] **SIX HUNDRED THOUSAND PESOS (P600,000.00)** for Asian Beach Games, and Asian-level competitions held at least every two (2) years with at least twenty-five (25) countries participating, and qualifying competitions for World-level and Asian-level games;

vi. [~~Three hundred thousand pesos (P300,000.00)~~] **FOUR HUNDRED THOUSAND PESOS (P400,000.00)** for SEA Games; and

vii. [~~One hundred fifty thousand pesos (P150,000.00)~~] **TWO HUNDRED THOUSAND PESOS (P200,000)** for ASEAN Para Games.

XXX XXX XXX

2. For Silver Medalists:

XXX XXX XXX

v. [~~Two hundred fifty thousand pesos (P250,000.00)~~] **THREE HUNDRED FIFTY THOUSAND PESOS (P350,000.00)** for Asian Beach Games, and Asian-level competition held at least every two (2) years with at least twenty-five (25) countries participating, and qualifying competitions for World-level and Asian-level games;

vi. [~~One hundred fifty thousand pesos (P150,000.00)~~] **TWO HUNDRED FIFTY THOUSAND PESOS (P250,000.00)** for SEA Games; and

vii. [~~Seventy five thousand pesos (P75,000.00)~~] **ONE HUNDRED TWENTY-FIVE THOUSAND PESOS (P125,000.00)** for ASEAN Para Games.

XXX XXX XXX

3. For Bronze Medalists:

XXX XXX XXX

v. [One hundred thousand pesos (P100,000.00)] **ONE HUNDRED FIFTY THOUSAND PESOS (P150,000.00)** for Asian Beach Games, and Asian-level competitions held at least every two (2) years with at least twenty-five (25) countries participating and qualifying competition for World-level and Asian-level games;

vi. [~~Sixty thousand pesos (P60,000.00)~~] **ONE HUNDRED THOUSAND PESOS (P100,000.00)** for SEA Games; and

vii. [~~Thirty thousand pesos (P30,000.00)~~] **FIFTY THOUSAND PESOS (P50,000.00)** for ASEAN Para Games.

XXX XXX XXX"

1 **SEC. 3. *Separability Clause.*** – If any provision of this Act is declared invalid or
2 unconstitutional, the other provisions not affected thereby shall continue to be in full
3 force and effect.

4 **SEC. 4. *Repealing Clause.*** – All laws, decrees, executive orders or rules and
5 regulations contrary to or inconsistent with the provisions of this Act are hereby
6 repealed or modified accordingly.

7 **SEC. 5. *Effectivity Clause.*** – This Act shall take effect fifteen (15) days after
8 its publication in the Official Gazette or in any newspaper of the general circulation.

9 *Approved,*