

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 4728



Introduced by **HON. LUIS RAYMUND “LRAY” F. VILLAFUERTE, JR.,
HON. MIGUEL LUIS R. VILLAFUERTE, HON. TSUYOSHI ANTHONY “HORI” G.
HORIBATA AND HON. NICOLAS “NICK” C. ENCISO VIII**

EXPLANATORY NOTE

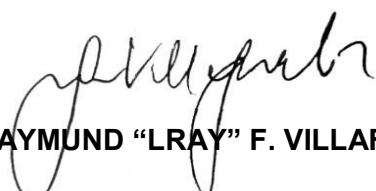
Article XIII, Section 7 of the 1987 Constitution guarantees that the health needs of the underprivileged sick, elderly, disabled, women, and children shall be given priority and that the State shall endeavor to provide free medical care to the poor.

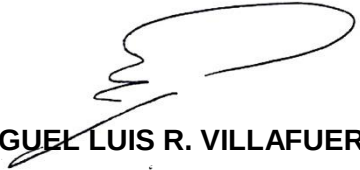
However, the Philippines does not even have a sufficient number of doctors to cover the population. In 2019, the Philippines has a doctor-to-patient ratio of 1:33,000.

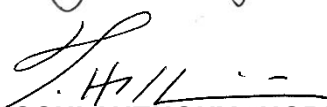
While there is a wide gap in quality healthcare access among the poor and marginalized, some physicians have taken it upon themselves to volunteer to render free health services to people who cannot afford to seek medical attention.

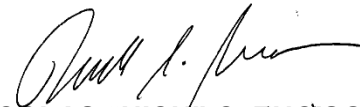
This bill recognizes and incentivizes, through the grant of a tax credit, the invaluable pro bono services of physicians in the country. It intends to encourage our physicians to put in hours and services for such a purpose.

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


LUIS RAYMUND “LRAY” F. VILLAFUERTE, JR.


MIGUEL LUIS R. VILLAFUERTE


TSUYOSHI ANTHONY “HORI” G. HORIBATA


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

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

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

Sec. 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.

Sec. 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 nature of treatment involved.

Sec. 4. *Implementing Rules and Regulations.* – Within thirty (30) days from the effectivity of this Act, the 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.

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

Sec. 6. *Repealing Clause.* – Any law, presidential decree or issuance, executive order, letter of instruction, rule of regulation inconsistent with the provisions of this Act is hereby repealed or modified accordingly.

Sec. 7. *Effectivity.* – This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulations.

Approved,