

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

NINETEENTH CONGRESS
1st Regular Session

House Bill No. 5672



**Introduced by Representatives PAOLO Z. DUTERTE, ERIC G. YAP,
EDVIC G. YAP, and JEFFREY SORIANO**

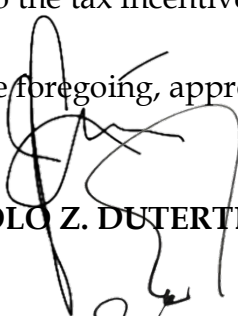
EXPLANATORY NOTE

The 1987 Constitution upholds the right of people to health and exercises due appreciation to the stewards who diligently help the state in the maintenance of the said constitutional guarantee. Volunteer physicians who earnestly work to ensure the health of people in the country are among these stewards.

The country's volunteer physicians are those who braved the frontlines—with or without the pandemic—in order to render quality health care to the people, including those in the far-flung areas. Despite the country's overwhelming doctor to patient ratio at 1:33,000 compared to the global standard of 1:6,000, the significant number of doctors rendering *pro bono* services remains remarkable. These volunteer physicians took the initiative to extend their helping hands to the poor and marginalized as a response to the unreachable gap in the access to quality healthcare.

Hence, this bill seeks to give due credence to the country's selfless and committed physicians who continuously give *pro bono* services to the underprivileged and marginalized through the entitlement of tax credits to be deducted from their gross income. Through the mandate given to the Department of Health (DoH) and the Philippine Medical Association (PMA), the *pro bono* services rendered by the physician are evaluated through the number of hours and the nature of treatment involve to correspond to the tax incentives that they will be guaranteed with.

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


PAOLO Z. DUTERTE


EDVIC G. YAP


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JEFFREY SORIANO

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AN ACT
GIVING TAX CREDIT TO PHYSICIANS RENDERING *PRO BONO* SERVICES
TO POOR PATIENTS

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

SECTION 1. *Declaration of Policy.* – It is hereby declared 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 the people at affordable cost. There shall be priority for the needs of the underprivileged sick, elderly, disabled, women, and children. The state shall endeavor to provide free medical care to poor patients.

SEC. 2. *Incentive to Physicians rendering Pro Bono Services to Poor Patients.*
– Physicians rendering *pro bono* services to poor patients shall be entitled to tax credit to be deducted from their gross income. For this purpose, the Department of Health and the Philippine Medical Association shall evaluate the *pro bono* services rendered by the physicians considering the number of hours and the nature of treatment involved.

SEC. 3. *Implementing Rules and Regulations.* – The Bureau of Internal Revenue in constitution with the Department of Health and the Philippine Medical Association shall promulgate the rules and regulations for the effective enforcement of the provisions of this Act.

SEC. 4. *Separability Clause* – Should any provision of this Act or any part thereof be declared invalid, the other provisions, so far as they are separable from the invalid ones, shall remain in full force and effect.

SEC. 5. *Repealing Clause.* - All laws, orders, issuances, rules and regulations, or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 6. *Effectivity.* - This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,