

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 7200



Introduced by Representative Joseph Gilbert F. Violago

EXPLANATORY NOTE

The 1987 Constitution provides that the State shall protect and promote the right to health of the people and instill health consciousness among them. (Sec. 15, Art. II) Likewise, 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. Finally, the State shall endeavor to provide free medical care to paupers. (Sec. 11, Art. XIII)

During his 1st State of the Nation Address on July 25, 2022, President Ferdinand Marcos Jr. stressed the importance of a strong healthcare system by providing for “competent and efficient medical professionals.”¹ Thus, his administration will “exert all efforts to improve the welfare of our doctors, our nurses, and other medical frontliners” and “bring medical services to the people and not wait for them to come to our hospitals and health care centers.”²

This bill seeks to grant tax incentives to physicians rendering pro bono medical services to poor and indigent patients. By incentivizing the same, quality health care will be made accessible to all walks of life – thus, catering to the urgent needs of the people, especially the marginalized. This will also galvanize the thrust of the government to have a stronger healthcare system in the Philippines.

Similar versions of this commendable bill were filed before the 17th and 18th Congress and the present proponent acknowledges the hard work and wisdom of his predecessors.

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


JOSEPH GILBERT F. VIOLAGO

¹ Ferdinand R. Marcos Jr., First State of the Nation Address, July 25, 2022.

<<https://www.officialgazette.gov.ph/2021/07/26/ferdinand-r-marcos-jr-first-state-of-the-nation-address-july-25-2022/>>

² *Ibid.*

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

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

SECTION 1. *Short Title.* – This Act shall be known as the “Physician Pro Bono Tax Incentives 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,