



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

NINETEENTH CONGRESS
Second Regular Session

House Bill No. **10291**

Introduced by Representative Midy N. Cua
Lone District, Quirino

**AN ACT PROVIDING
A TEN PERCENT DISCOUNT TO LICENSED HEALTH PROFESSIONALS**

EXPLANATORY NOTE

This bill mandates business establishments to grant discount privileges to licensed health professionals. The grant of discount privileges is in recognition of the sacrifices made and risk faced by our health professionals in performance of their sworn duty. Our health professionals directly work to promote public health and ensure the well-being of our countrymen. In consideration of the daily risks they are exposed to, there is the opportunity to ensure that they too are looked after.

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

MIDY N. CUA
Representative
Lone District, Quirino





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**AN ACT PROVIDING
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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 Section 1. *Title.* – This Act shall be known as the “Military and Uniformed Personnel
2 Discount Act.”
3

4 Section 2. *Declaration of Policy.* – It is the policy of the State to adequately compensate its
5 licensed health professionals. Towards this end, it shall adopt privileges that complement the basic
6 compensation of licensed medical and health professionals to ensure affordability of essential goods
7 and services.
8

9 Section 3. *Discount Privilege of Medical and Health Professionals.* – Licensed health
10 professionals, as determined by the Professional Regulation Commission, shall be entitled to a ten
11 percent (10%) discount on the sale of the following goods and services from all establishments:
12

- 13 (a) On the purchase of medicines, including the purchase of influenza and pneumococcal
14 vaccines, and such other essential medical supplies, accessories and equipment to be
15 determined by the Department of Health (DOH).
16

17 The DOH shall establish guidelines and mechanism of compulsory rebates in the sharing
18 of burden of discounts among retailers, manufacturers and distributors, taking into
19 consideration their respective margins;
20

- 21 (b) On the professional fees of attending physician/s in all private hospitals, medical
22 facilities, outpatient clinics and home health care services;
23

- 24 (c) On the professional fees of licensed professional health providing home health care
25 services as endorsed by private hospitals or employed through home health care
26 employment agencies;
27

- 28 (d) On medical and dental services, diagnostic and laboratory fees in all private hospitals,
29 medical facilities, outpatient clinics, and home health care services, in accordance with
30 the rules and regulations to be issued by the DOH, in coordination with the Philippine
31 Health Insurance Corporation (PhilHealth);

- 1
2 (e) In actual fare for land transportation travel in public utility buses (PUBs), public utility
3 jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public
4 railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine
5 National Railways (PNR);
6
7 (f) In actual transportation fare for domestic air transport services and sea shipping vessels
8 and the like, based on the actual fare and advanced booking;
9
10 (g) On the utilization of services in hotels and similar lodging establishments, restaurants and
11 recreation centers;
12
13 (h) On admission fees charged by theaters, cinema houses and concert halls, circuses, leisure
14 and amusement; and
15
16 (i) On funeral and burial services for the death of senior citizens.
17

18 In the purchase of goods or services on promotional discount, the licensed medical or health
19 professional can avail of the promotional discount, or the discount provided herein, whichever is
20 higher.
21

22 Section 4. *Limitation on Discount Privilege.* – The discount privilege mentioned in this Act
23 shall only apply to the personal account of the licensed medical or health professional in payment for
24 goods and services actually used by him or her. These shall not extend to his or her relatives or
25 companions who are not qualified beneficiaries under this Act.
26

27 Section 5. *Proof of Identity.* – The licensed health professional, including his or her duly
28 authorized representative, must present an identification card issued by the Professional Regulation
29 Commission to avail of the discount privilege.
30

31 Section 6. *Tax Deduction.* – An establishment may claim the discount granted in Act as tax
32 deduction based on the cost of goods sold or services rendered. Provided, that the cost of the discount
33 shall be allowed as deduction from gross income for the same taxable year that the discount is
34 granted. Provided, further, that the total amount of the claimed tax deduction net of VAT, if
35 applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to
36 proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as
37 amended.
38

39 Section 7. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations or
40 parts thereof, which are inconsistent with this Act, are hereby repealed, amended or modified
41 accordingly.
42

43 Section 8. *Separability Clause.* – If any provision of this Act is held unconstitutional or
44 invalid, all other provisions not affected thereby shall remain valid.
45

46 Section 9. *Effectivity.* – This Act shall take effect fifteen (15) days after its publication in the
47 *Official Gazette* or in a newspaper of general circulation.
48

49 Approved,