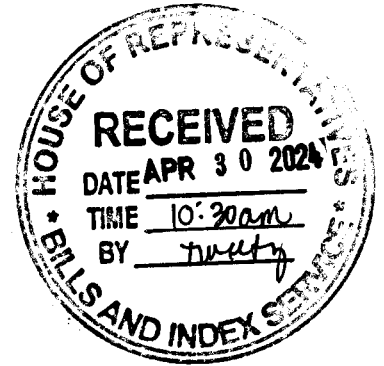




Republic of the Philippines  
HOUSE OF REPRESENTATIVES  
Quezon City, Metro Manila

NINETEENTH CONGRESS  
Second Regular Session

House Bill No. 10295



Introduced by Representative Midy N. Cua  
*Lone District, Quirino*

**AN ACT PROVIDING A TEN PERCENT DISCOUNT TO MILITARY AND UNIFORMED  
PERSONNEL**

**EXPLANATORY NOTE**

This bill mandates business establishments to grant discount privileges to employees of the government who wear uniforms, with ranks, may be armed or unarmed, belonging to the Armed Forces of the Philippines (AFP), Bureau of Corrections (BuCor), Bureau of Fire Protection (BFP), Bureau of Jail Management and Penology (BJMP), National Bureau of Investigation (NBI), Philippine Coast Guard (PCG), Philippine Drug Enforcement Agency (PDEA), Philippine National Police (PNP) and the commissioned officers of the Hydrography Branch of the National Mapping and Resource Information Authority who were transferred from the Bureau of Coast and Geodetic Survey. The grant of discount privileges is in recognition of the sacrifices made and risk faced by our military and uniformed personnel in performance of their sworn duty. Our military and uniformed personnel preserve our national security, public order, and public safety, which are critical to the continued growth and development of our country.

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 A TEN PERCENT DISCOUNT TO MILITARY AND UNIFORMED  
PERSONNEL**

*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 military and uniformed personnel (MUP). Towards this end, it shall adopt privileges that complement  
6 the basic compensation of MUP to ensure affordability of essential goods and services.

7  
8       Section 3. *Discount Privilege of Military and Uniformed Personnel.* – All employees of the  
9 government who wear uniforms, with ranks, may be armed or unarmed, primarily involved in  
10 national defense, enforcement of laws, and in the maintenance of peace, order, and security and who  
11 belong to the Armed Forces of the Philippines (AFP), Bureau of Corrections (BuCor), Bureau of Fire  
12 Protection (BFP), Bureau of Jail Management and Penology (BJMP), National Bureau of  
13 Investigation (NBI), Philippine Coast Guard (PCG), Philippine Drug Enforcement Agency (PDEA),  
14 Philippine National Police (PNP) and the commissioned officers of the Hydrography Branch of the  
15 National Mapping and Resource Information Authority who were transferred from the Bureau of  
16 Coast and Geodetic Survey shall be entitled to a ten percent (10%) discount on the sale of the  
17 following goods and services from all establishments:

- 18  
19       (a) On the purchase of medicines, including the purchase of influenza and pneumococcal  
20 vaccines, and such other essential medical supplies, accessories and equipment to be  
21 determined by the Department of Health (DOH).

22  
23       The DOH shall establish guidelines and mechanism of compulsory rebates in the sharing  
24 of burden of discounts among retailers, manufacturers and distributors, taking into  
25 consideration their respective margins;

- 26  
27       (b) On the professional fees of attending physician/s in all private hospitals, medical  
28 facilities, outpatient clinics and home health care services;  
29

- 1 (c) On the professional fees of licensed professional health providing home health care  
2 services as endorsed by private hospitals or employed through home health care  
3 employment agencies;  
4
- 5 (d) On medical and dental services, diagnostic and laboratory fees in all private hospitals,  
6 medical facilities, outpatient clinics, and home health care services, in accordance with  
7 the rules and regulations to be issued by the DOH, in coordination with the Philippine  
8 Health Insurance Corporation (PhilHealth);  
9
- 10 (e) In actual fare for land transportation travel in public utility buses (PUBs), public utility  
11 jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public  
12 railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine  
13 National Railways (PNR);  
14
- 15 (f) In actual transportation fare for domestic air transport services and sea shipping vessels  
16 and the like, based on the actual fare and advanced booking;  
17
- 18 (g) On the utilization of services in hotels and similar lodging establishments, restaurants and  
19 recreation centers;  
20
- 21 (h) On admission fees charged by theaters, cinema houses and concert halls, circuses, leisure  
22 and amusement; and  
23
- 24 (i) On funeral and burial services for the death of senior citizens.  
25

26 In the purchase of goods or services on promotional discount, the MUP can avail of the  
27 promotional discount, or the discount provided herein, whichever is higher.  
28

29 Section 4. *Limitation on Discount Privilege.* – The discount privilege mentioned in this Act  
30 shall only apply to the personal account of the MUP in payment for goods and services actually used  
31 by him or her. These shall not extend to his or her relatives or companions who are not qualified  
32 beneficiaries under this Act.  
33

34 Section 5. *Proof of Identity.* – The MUP, including his or her duly authorized representative,  
35 must present an identification card issued by his or her respective agency to avail of the discount  
36 privilege.  
37

38 Section 6. *Tax Deduction.* – An establishment may claim the discount granted in Act as tax  
39 deduction based on the cost of goods sold or services rendered. Provided, that the cost of the discount  
40 shall be allowed as deduction from gross income for the same taxable year that the discount is  
41 granted. Provided, further, that the total amount of the claimed tax deduction net of VAT, if  
42 applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to  
43 proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as  
44 amended.  
45

46 Section 7. *Repealing Clause.* – All laws, decrees, executive orders, rules and regulations or  
47 parts thereof, which are inconsistent with this Act, are hereby repealed, amended or modified  
48 accordingly.  
49

50 Section 8. *Separability Clause.* – If any provision of this Act is held unconstitutional or  
51 invalid, all other provisions not affected thereby shall remain valid.  
52

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

3  
4           Approved,