



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

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 504



Introduced by Representative Crispin Diego “Ping” D. Remulla

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

EXPLANATORY NOTE

A growing number of Filipinos now consider themselves poor, with the latest data from the Social Weather Stations (SWS) revealing that self-rated poverty has climbed to its highest level in over two decades. According to the SWS December 2024 survey, 63% of Filipino families identified themselves as poor. This is equivalent to approximately 17.4 million households. This also marks a steady increase over the past three quarters, reflecting the deepening economic hardship and growing inequality across the country.

In line with this alarming rise in poverty, there is an urgent need to strengthen programs that directly address the basic needs of the most vulnerable, especially in the area of health. There have been several instances where hospitals have been overwhelmed with patients. In 2022, the PGH reached 200% capacity, but not due to the COVID-19 pandemic during that time. Similarly, in 2024, lepto patients were referred to other hospitals due to a lack of manpower following the floods caused by a typhoon. In the future, these instances may still occur.

These recurring situations highlight the strain on the country’s healthcare system, particularly in government hospitals, which are often the only option for indigent patients.

This proposed measure offers a strategic and compassionate approach to this challenge. By granting tax incentives to physicians who would voluntarily provide free medical services to indigent patients, this measure will ease the burden on public hospitals while expanding access to essential healthcare.

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

A handwritten signature in black ink, appearing to read 'CRISPIN D. REMULLA', with a stylized flourish at the end.

CRISPIN DIEGO "PING" D. REMULLA



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

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

3 **SEC. 2. *Declaration of Policy.*** – It is the policy of the State to protect and promote the
4 right to health of the people and instill health consciousness among them. Further, the State
5 shall adopt an integrated and comprehensive approach to health development which shall
6 endeavor to make essential goods, health and other social services available to all people at
7 affordable cost. There shall be priority for the needs of underprivileged sick, elderly, disabled
8 women and children. The State shall endeavor to provide free medical care to indigent patients.

9 **SEC. 3. *Tax Incentives to Physicians Rendering Pro Bono Services to Indigent***
10 ***Patients.*** – Physicians rendering pro bono services to indigent patients shall be entitled to a tax
11 credit to be deducted from their gross income. For this purpose, the Department of Health
12 (DOH) and the Philippine Medical Association (PMA) shall evaluate the pro bono services
13 rendered by the physicians, considering the number of hours and the nature of treatment
14 involved.

15 **SEC. 4. *Accreditation of Participating Physicians.*** – Only physicians duly accredited
16 by the DOH and the PMA shall be eligible to receive tax credits under this Act. Accreditation

shall include, but not be limited to, registration of medical license, proof of good standing, and commitment to render a minimum number of service hours annually.

SEC. 5. *Implementing Rules and Regulations.* – Within thirty (30) days from the effectivity of this Act, the Bureau of Internal Revenue, 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. 6. *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. 7. *Repealing Clause.* – Any law, presidential decree or issuance, executive order, letter of Instruction, rule or regulation inconsistent with the provisions of this Act is hereby repealed or modified accordingly.

SEC. 8. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,