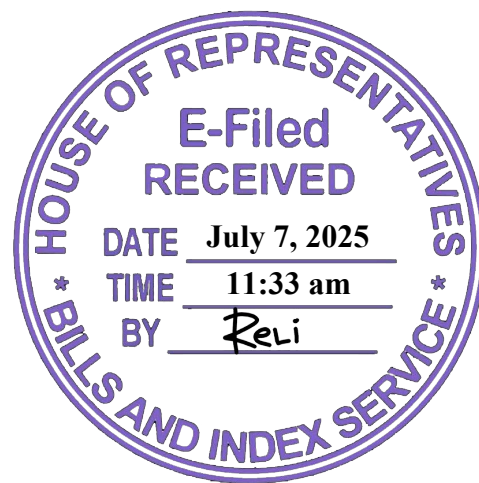




Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

TWENTIETH CONGRESS
First Regular Session



HOUSE BILL NO. 1428

Introduced by Representatives GERVILLE “JINKY BITRICS” R. LUISTRO

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

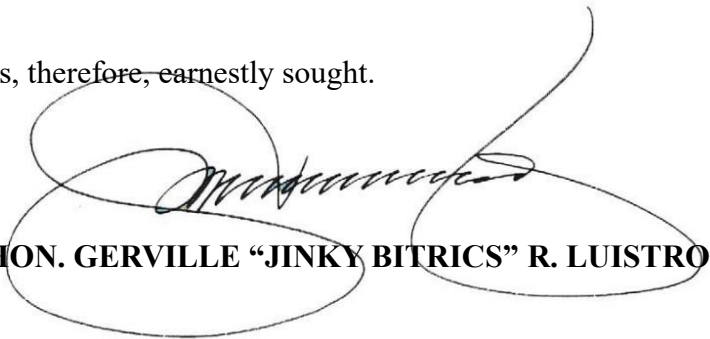
EXPLANATORY NOTE

According to Article XIII, Section 11 of the Philippine Constitution, 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. The State shall endeavor to provide free medical care to paupers.

The recent study of the Philippine Statistics Agency, 15.5% of the population or 17.54 million individuals and 10.9% or 2.99 million of Filipino families are under the poverty incidence or the individuals with income below the per capita poverty.¹

Therefore, this bill aims to incentivize physicians with tax benefits who will provide pro bono health care services to indigent patients to aid the constitutional mandate of promoting health development and providing social services to all at an affordable cost. This bill does not only aim to help the indigent members of society but also to promote “bayanihan” through partnership with the private sectors.

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



HON. GERVILLE “JINKY BITRICS” R. LUISTRO

¹https://psa.gov.ph/sites/default/files/infographics/2023%20Full%20Year%20Poverty%20Statistics_signed.pdf?width=950&height=700&iframe=true



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

SECTION 1. SHORT TITLE. — This Act shall be known as the "Physician Pro Bono Care 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 INCENTIVE 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 portion of this Act is declared unconstitutional, the same shall not affect the validity and effectiveness of the other provisions not affected thereby.

SECTION 6. REPEALING CLAUSE. — All provisions of existing laws, presidential decrees or issuances, executive orders, letters of instruction, administrative orders, rules and regulations contrary to or inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly

SECTION 7. EFFECTIVITY. — This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,