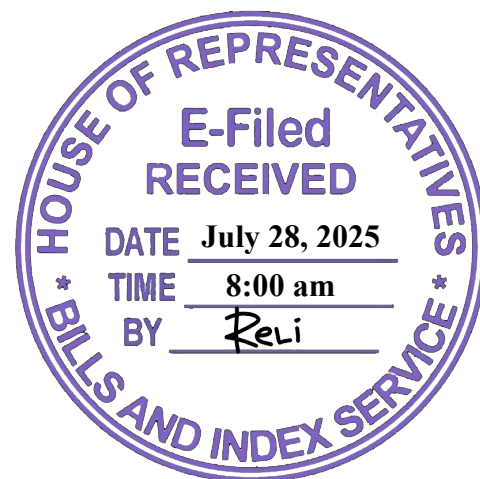


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 2327



Introduced by Representatives
BELLA VANESSA B. SUANSING and MIKAELA ANGELA B. SUANSING

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

EXPLANATORY NOTE

Article XIII, Section 11 of the 1987 Constitution mandates the State to adopt a comprehensive and integrated approach to health development, ensure that affordable health care and other social services are accessible to all. There shall be a priority for the needs of the underprivileged sick, elderly, disabled, women and children. The State shall make the effort to provide free medical health care for the underprivileged.

Aligned with the aforementioned constitutional mandate, the Philippines has made notable progress in the health sector, including the passage of Republic Act No. 11223 or the Universal Health Care Act, which promotes access to quality and affordable health services without financial difficulties for all Filipinos, regardless of income or geographic location. However, despite the passage of the law, its implementation has been greatly hindered by problems such as workforce readiness and service delivery.¹

At present, the physician-to-ratio population in the Philippines stands at 7.92 per 10,000 people, which falls short of the World Health Organization standard of 10 physicians per 10,000 people.² This statistic is a symptom of the brain drain phenomenon experienced by our local healthcare sector, where healthcare professionals leave the country to seek better compensation and working conditions outside the Philippines.

¹ WHO/CCU/18.02/Philippines

² *Ateneo Study Highlights Workforce Hurdles to Universal Health Care in the Philippines* | Ateneo De Manila University, 2025

In order to encourage more medical healthcare workers to serve the country, and most importantly, our indigent patients, the following measure seeks to recognize physicians' contribution to public welfare by providing financial incentives to doctors who render pro bono services, to reduce tax burden and indirectly compensating them, making it more sustainable for them to offer free services.

Through the introduction of the provisions under this bill, we hope to incentivize physicians who are currently extending access to quality healthcare to our indigent patients to continue their good efforts and other physicians who may be entertaining the idea of engaging in pro bono services to indigent patients, while also facilitating access to quality healthcare for patients who otherwise would not be able to access it, either because of financial constraints or because of other external factors that may challenge their access to quality healthcare.

This bill is a re-filed version of House Bill No. 1955, introduced by Hon. Yedda Marie K. Romualdez and Hon. Jude A. Acidre during the 19th Congress.

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



BELLA VANESSA B. SUANSING
2nd District of Sultan Kudarat



MIKAELA ANGELA B. SUANSING
1st District of Nueva Ecija

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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 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 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,