



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

Twentieth Congress
First Regular Session

HOUSE BILL NO. 2524



Introduced by Representative Giselle Mary L. Maceda

EXPLANATORY NOTE

Senior citizens are vital members of our society. In their years of youth and vigor, they have made invaluable contributions to the growth and stability of our nation – strengthening our economy, building our communities, and helping fuel the programs of our government. Their labor, wisdom, and dedication have laid the foundation upon which we now build the future. As such, it is not only a legal duty but a moral imperative to ensure that their well-being is protected and that they are afforded the care and dignity they rightfully deserve in the twilight years of their lives.

The 1987 Philippine Constitution recognizes this duty to our elderly population. Article XIII, Section 11 mandates the State to adopt an integrated and comprehensive approach to health development, ensuring that essential goods, health, and social services are accessible and affordable to all, with priority given to the underprivileged, sick, elderly, disabled, women, and children. Furthermore, Article XV, Section 4 affirms that while the family has the primary responsibility of caring for its elderly members, the State may also undertake this duty through just and appropriate programs of social security.

Pursuant to these constitutional principles, Republic Act No. 7432, otherwise known as “An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes”, and its subsequent amendments, were enacted to provide a comprehensive framework of benefits and privileges for senior citizens.

However, despite these existing laws, many senior citizens continue to struggle with the rising cost of living, particularly in securing access to medicines, health care, utilities, and other basic necessities. The rapid pace of economic change has disproportionately impacted this sector, with inflation and increased consumer costs outpacing the support currently provided to them under existing laws.

It is therefore imperative to introduce further amendments to RA 7432, as amended, to expand and update the benefits and privileges afforded to senior citizens in line with the demands of the present time. This bill proposes to:

1. Extend the 20% discount privilege to cover the purchase of food supplements and vitamins, the utilization of transport network vehicle services (TNVS), toll fees on skyways and expressways, and telecommunications services;
2. Grant a 15% discount on the monthly usage of electricity and water services, up to a prescribed consumption cap;
3. Provide an 8.5% special discount on the purchase of basic necessities and prime commodities;
4. Allocate a minimum of Twenty-Five Thousand Pesos (Php25,000.00) as death benefit assistance to the heirs of a deceased senior citizen; and
5. Introduce other measures that will ensure the continuous support and protection of senior citizens in light of changing socio-economic conditions.

This legislative initiative is not only a matter of social justice but also a testament to the value we place on our elders. By expanding the coverage of privileges and benefits afforded to them, we reaffirm our collective commitment to ensure that no senior citizen is left behind in the pursuit of inclusive and equitable national development.

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



REP. GISELLE MARY L. MACEDA
4th District, Manila City



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HOUSE BILL NO. **2524**

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AN ACT
EXPANDING THE BENEFITS AND PRIVILEGES OF SENIOR CITIZENS,
FURTHER AMENDING REPUBLIC ACT NO. 7432, AS AMENDED,
OTHERWISE KNOWN AS "AN ACT TO MAXIMIZE THE CONTRIBUTION
OF SENIOR CITIZENS TO NATION BUILDING, GRANT BENEFITS, AND
SPECIAL PRIVILEGES AND FOR OTHER PURPOSES"

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 **EXPANDED SENIOR CITIZENS BENEFITS ACT OF 2025**.

SECTION 2. Section 2 of Republic Act No. 7432, as amended, is further amended to read as follows:

"SEC. 5. Definition of terms. – For purposes of this Act, these terms are defined as follows:

"(a) xxx;

"(b) xxx;

"xxx

"(i) xxx;

“(j) xxx;

“(K) MEDICINES REFER TO THE PRESCRIPTION AND NON-PRESCRIPTION OR OVER-THE-COUNTER DRUGS, BOTH GENERIC AND BRANDED, INCLUDING MEDICALLY PRESCRIBED BY THE ATTENDING PHYSICIAN, AND APPROVED BY THE DEPARTMENT OF HEALTH (DOH) AND THE FOOD AND DRUG ADMINISTRATION (FDA), WHICH ARE INTENDED FOR USE IN THE DIAGNOSIS, CURE, MITIGATION, TREATMENT OR PREVENTION OF HUMAN DISEASE OR SICKNESS, BUT EXCLUDING FOOD, DEVICES OR THEIR COMPONENTS, PARTS OR ACCESSORIES; AND

“(L) FOOD SUPPLEMENTS REFER TO DIETARY OR NUTRITIONAL SUPPLEMENTS THAT AID THE NORMAL DIET AND INCLUDE VITAMINS AND MINERALS, AMINO ACIDS, FATTY ACIDS, HERBAL PRODUCTS, FORMULATED MILK AND OTHER SUBSTANCES IN THE FORMS OF PULLS, TABLETS, CAPSULES POWDERED OR LIQUID FORM.”

SECTION 3. Section 4 of Republic Act No. 7432, as amended, is further amended to read as follows:

“SEC. 4. Privileges for the Senior Citizens. – The senior citizens shall be entitled to the following:

“(a) the grant of twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the following goods and services, INCLUDING ONLINE SALES, from all establishments, for the exclusive use and enjoyment or availment of senior citizens:

“(1) on the purchase of medicines, INFLUENZA AND PNEUMOCOCCAL VACCINES, FOOD SUPPLEMENTS, AND SUCH OTHER ESSENTIAL MEDICAL SUPPLIES, ACCESSORIES AND EQUIPMENT TO BE DETERMINED BY THE DEPARTMENT OF HEALTH (DOH).

“xxx;

“(2) on the professional fees of attending physician/s in all private hospitals, medical facilities, outpatient clinics, and home health care services, INCLUDING PAYMENTS MADE

THROUGH HEALTH MAINTENANCE ORGANIZATIONS OR INSURANCE COMPANIES;

“(3) on the professional fees of licensed professional health workers providing home health care services as endorsed by private hospitals or employed through home health care employment agencies, **INCLUDING PAYMENTS MADE THROUGH HEALTH MAINTENANCE ORGANIZATIONS OR INSURANCE COMPANIES;**

“(4) on medical and dental services, diagnostic and laboratory fees in all private hospital, medical facilities, outpatient clinics, and home health care services, in accordance with the rules and regulations issued by the DOH, in coordination with the Philippine Health Insurance Corporation (PhilHealth), **INCLUDING PAYMENTS MADE THROUGH HEALTH MAINTENANCE ORGANIZATIONS OR INSURANCE COMPANIES;**

“(5) in actual fare for land transportation travel in public utility buses (PUBs), public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services, **TRANSPORT NETWORK VEHICLE SERVICES (TNVS)** and public railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine National Railways (PNR), **AND PAYMENT OF TOLL FEES IN SKYWAYS, AND EXPRESSWAYS;**

“TO AVAIL OF THE DISCOUNT ON TOLL FEES, THE VEHICLE MUST BE REGISTERED IN THE NAME OF THE SENIOR CITIZEN.

“THE DEPARTMENT OF TRANSPORTATION, LIGHT RAIL TRANSIT AUTHORITY, PHILIPPINE NATIONAL RAILWAYS, TOLL REGULATORY BOARD, AND LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD SHALL ISSUE THE APPROPRIATE GUIDELINES FOR THE PUBLIC LAND TRANSPORT SECTOR AND REQUIRE THE OPERATORS TO INFORM THE PUBLIC ON THE BENEFITS OF THE SENIOR CITIZENS BY POSTERS, HANDBILLS PAMPHLETS OR SIMILAR MEANS ON BOARD THE PUBLIC UTILITY VEHICLES.

“(6) xxx;

“(7) on the utilization of services in hotels and similar lodging establishments, restaurants and recreation centers, **INCLUDING GOLF AND COUNTRY CLUBS;**

“(8) xxx;

“(9) xxx;

“(10) **ON THE UTILIZATION OF TELECOMMUNICATIONS SERVICES, INCLUDING MOBILE POSTPAID PLANS, LANDLINE, AND BROADBAND INTERNET SERVICES: PROVIDED, THAT THE SERVICE IS REGISTERED UNDER THE NAME OF THE SENIOR CITIZEN. PROVIDED, FURTHER, THAT THE SERVICE IS INTENDED FOR THE PERSONAL AND EXCLUSIVE USE OF THE SENIOR CITIZEN: PROVIDED, FINALLY, THAT THE DISCOUNT SHALL APPLY ONLY TO ONE MOBILE PLAN, ONE LANDLINE, AND/OR ONE BROADBAND INTERNET SUBSCRIPTION PER SENIOR CITIZEN.**

“(b) xxx;

“(c) the grant of **FIFTEEN PERCENT (15%) DISCOUNT ON** the monthly utilization of water and electricity supplied by public utilities: *Provided*, That the individual meters for the foregoing utilities are registered in the name of the senior citizen residing therein: *Provided, further*, That the monthly consumption does not exceed **TWO** hundred kilowatt hours (**200 kWh**) of electricity and **FIFTY** cubic meters (**50 m³**) of water: *Provided, furthermore*, That the **DISCOUNT ON ELECTRICITY SHALL BE GRANTED ON THE INCREMENTAL USAGE ABOVE THE LIFELINE RATE AND WITHIN TWO HUNDRED KILOWATT HOURS (200KWH), AS THE CASE MAYBE: PROVIDED, FINALLY**, that the privilege is granted per household regardless of the number of senior citizens residing therein **AND THE REGISTERED SENIOR CITIZEN CONTINUES TO RESIDE IN THE HOUSEHOLD;**

“(d) xxx;

“(e) xxx;

“(f) xxx;

“(g) xxx;

“(h) xxx;

“(i) xxx;

“(j) **THE GRANT OF EIGHT AND A HALF PERCENT (8.5%) SPECIAL DISCOUNTS ON THE PURCHASE OF BASIC NECESSITIES AND PRIME COMMODITIES FROM RETAILERS SUCH AS SUPERMARKETS, GROCERY STORES, CONVENIENCE AND MINI-CONVENIENCE STORES AND SHOPS, EXCLUDING THOSE WITH A CAPITALIZATION OF LESS THAN ONE HUNDRED THOUSAND PESOS (PHP100,000.00), PUBLIC AND PRIVATE WET MARKETS, “TALIPAPA” AND COOPERATIVE STORES: PROVIDED, THAT THE TOTAL AMOUNT OF PURCHASE SHALL NOT EXCEED FIVE THOUSAND PESOS (PHP5,000.00) PER CALENDAR WEEK WITHOUT CARRY OVER OF THE UNUSED AMOUNT;**

“**THE CONCERNED RETAILERS SHALL POST SIGNAGES AT THE ENTRANCE OR AT ANY CONSPICUOUS PLACE WITHIN THE ESTABLISHMENT, AND AT EACH PAYMENT COUNTER TO INFORM THE PUBLIC OF THE SPECIAL DISCOUNTS.**

“**THE NATIONAL COMMISSION OF SENIOR CITIZENS SHALL, IN CONSULTATION WITH THE DEPARTMENT OF TRADE AND INDUSTRY (DTI), DEPARTMENT OF AGRICULTURE, DEPARTMENT OF ENERGY, BANGKO SENTRAL NG PILIPINAS, NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY, DEPARTMENT SOCIAL WELFARE AND DEVELOPMENT AND OTHER RELEVANT GOVERNMENT AGENCIES, REVIEW AND ASSESS THE IMPACT OF THE SPECIAL DISCOUNT RATE ON THE PURCHASE OF BASIC NECESSITIES AND PRIME COMMODITIES, AND SUBMIT A RECOMMENDATION REPORT TO CONGRESS EVERY THREE (3) YEARS.**

“(k) xxx;

“(l) **death benefit assistance of a minimum of TWENTY-FIVE THOUSAND PESOS (PHP25,000.00) shall be given to the nearest surviving relative of a deceased senior citizen which amount shall be subject to adjustments due to inflation in accordance with the ESTIMATED ANNUAL INFLATION RATE BY THE PHILIPPINE STATISTICS AUTHORITY;**

“xxx.

“(M) EXEMPTION FROM THE UNIFIED VEHICULAR VOLUME REDUCTION PROGRAM IF THE SENIOR CITIZEN IS DRIVING OR ON BOARD THE VEHICLE;

“(N) TWENTY PERCENT (20%) DISCOUNT ON TRAFFIC FINES FOR WHICH THEY ARE FOUND LIABLE;

“(O) EXEMPTION FROM PARKING FEE IN ALL COMMERCIAL AND GOVERNMENT ESTABLISHMENTS DURING THE REGULAR OPERATING HOURS OF THE ESTABLISHMENT IF THE SENIOR CITIZEN IS DRIVING OR ON BOARD THE VEHICLE ENTERING THE ESTABLISHMENT;

“xxx.

“The establishment may claim the discounts granted under subsections (a) and (c) of this section as tax deduction based on the cost of the goods sold or services rendered: *Provided*, That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted: *Provided, further*, That the total amount of the claimed tax deduction net of VAT, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended. **LIKewise, ESTABLISHMENTS MAY CLAIM THE COST OF THE VAT EXEMPTION AND DISCOUNTS GRANTED UNDER THIS SECTION AS TAX DEDUCTION.”**

SECTION 4. *Implementing Rules and Regulations.* – Within ninety (90) days from the approval of this Act, the Chairperson of the National Commission of Senior Citizens and heads of concerned government agencies shall formulate and adopt amendments to the existing rules and regulations implementing the provisions of RA 7432, as amended, to carry out the objectives of this Act.

SECTION 5. *Repealing Clause.* – All other laws, presidential decrees, executive orders, rules and regulations and other issuances, or any part thereof, inconsistent with this Act are hereby repealed, modified, or amended accordingly.

SECTION 6. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,