



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session



HOUSE BILL NO. 3674

Introduced by Reps. Alfelito “Alfel” M. Bascug, Ysabel Maria J. Zamora and
Laarni Lavin Roque

**“AN ACT
ENHANCING THE PRIVILEGES OF PERSONS WITH DISABILITIES, FURTHER
AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 7277, OTHERWISE
KNOWN AS THE “MAGNA CARTA FOR PERSONS WITH DISABILITIES”, AS
AMENDED”**

EXPLANATORY NOTE

The 1987 Philippine Constitution upholds the inherent dignity of every person and mandates the State to value the dignity of every human being and guarantee full respect for human rights. Consistent with this constitutional directive, Republic Act No. 7277, otherwise known as the "Magna Carta for Persons with Disabilities," as amended by Republic Act Nos. 9442 and 10754, was enacted to promote the rights and welfare of persons with disabilities and to ensure their full integration into mainstream society. However, despite the existence of these laws, many PWDs continue to experience economic hardship, marginalization, and unequal access to services and opportunities that are readily available to others.

This proposed measure seeks to further amend Section 32 of Republic Act No. 7277 to enhance the privileges and benefits granted to persons with disabilities, thereby promoting their inclusion, empowerment, and independent living. It clarifies and strengthens the implementation of the twenty percent (20%) discount and exemption from the value-added tax (VAT) on the final sale of goods and services commonly availed of by PWDs, even after any promotional offers or discounts have been applied. The measure also introduces new benefits to respond to the evolving needs of PWDs and to promote social justice.

Among the new privileges proposed under this bill is the granting of a five percent (5%) discount on the purchase of basic necessities and prime commodities, subject to a cap of two thousand five hundred pesos (P2,500.00) per calendar week. This discount is to be applied after any promotional offers or other discounts and shall be adjusted every five years based on the Consumer Price Index, as published by the Philippine Statistics Authority. Another key

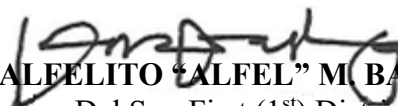
provision is the granting of a fifteen percent (15%) discount on the monthly water and electricity consumption of households where the utility accounts are registered under the name of a persons with disabilities, applicable up to the first one hundred kilowatt-hours of electricity and thirty cubic meters of water.

To further ease the financial burden of persons with disabilities, the bill also provides for the exemption from parking fees in establishments with public parking facilities, such as malls, hospitals, hotels, and similar places, as well as from fees when using expressways and skyways. Persons with disabilities shall likewise be exempted from paying fees for participating in training programs provided by government agencies, particularly those intended for socioeconomic development. Indigent persons with disabilities shall be entitled to free medical and dental services, as well as diagnostic and laboratory procedures in all government facilities, to be provided by the Department of Health in coordination with the Philippine Health Insurance Corporation. The bill also mandates the National Council on Disability Affairs, in consultation with the Technical Education and Skills Development Authority, to design and implement vocational training programs for persons with disabilities. Moreover, the bill empowers local government units to extend social safety assistance to persons with disabilities during times of recession, disaster, or calamity, including food, medicine, and financial assistance for home repairs. These shall be funded from the Local Disaster Risk Reduction and Management Fund and subject to the guidelines of the Department of Social Welfare and Development.

The bill reiterates that persons with disabilities may not claim double discounts when other higher discounts or benefits under other laws or promotional schemes apply. Establishments that grant discounts to persons with disabilities may claim such discounts as deductions from gross income, subject to the provisions of the National Internal Revenue Code and existing regulations of the Bureau of Internal Revenue.

This proposed legislation represents a firm commitment of the State to uphold the rights and dignity of persons with disabilities. It responds to the clamor for greater inclusion, equity, and social protection for one of the most marginalized and vulnerable sectors of our society. Through this measure, we take another step toward ensuring that no Filipino is left behind.

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


REP. ALFELITO "ALFEL" M. BASCUG
Agusan Del Sur, First (1st) District


REP. ISABEL MARIA J. ZAMORA
San Juan City, Lone District


REP. LAARNI LAVIN ROQUE
Bukidnon, Fourth (4th) District

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

SECTION 1. Chapter 8, Section 32 of Republic Act No. 7277, otherwise known as the Magna Carta for [Disabled] Persons WITH DISABILITIES, as amended by Republic Act No. 9442, is hereby further amended to read as follows:

“SEC. 32. *Persons with [~~Disability~~] **DISABILITIES** shall be entitled to the following:*

“(a) At least twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the following **FINAL** sale of goods and services **EXCLUDING PROMOTIONAL OFFER OR DISCOUNT, IF ANY HAS BEEN PROVIDED**, for the exclusive use and enjoyment or availment of the [PWD] **PERSONS WITH DISABILITIES**:

- (1) On the fees and charges relative to the utilization of all services in hotels and similar lodging establishments; restaurants and recreation centers;
- (2) On admission fees charged by theaters, cinema houses, concert halls, circuses, carnivals and other similar places of culture, leisure and amusement;
- (3) On the purchase of medicines in all drugstores;
- (4) On medical and dental services including diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, and professional fees of

attending doctors in all government facilities, subject to the guidelines to be issued by the Department of Health (DOH), in coordination with the Philippine Health Insurance Corporation (PhilHealth);

(5) On medical and dental services including diagnostic and laboratory fees, and professional fees of attending doctors in all private hospitals and medical facilities, in accordance with the rules and regulations to be issued by the DOH, in coordination with the PhilHealth;

(6) On fare for domestic air and sea travel;

(7) On actual fare for land transportation travel such as, but not limited to, public utility buses or jeepneys (PUBs/PUJs), taxis, asian utility vehicles (AUVs), shuttle services and public railways, including light Rail Transit (LRT), Metro Rail Transit (MRT) and Philippine National Railways (PNR); and

(8) On funeral and burial services for the death of the PWD: Provided, That the beneficiary or any person who shall shoulder the funeral and burial expenses of the deceased PWD shall claim the discount under this rule for the deceased PWD upon presentation of the death certificate. Such expenses shall cover the purchase of casket or urn, embalming, hospital morgue, transport of the body to intended burial site in the place of origin, but shall exclude obituary publication and the cost of the memorial lot.

(b) Educational assistance to PWD, for them to pursue primary, secondary, tertiary, post tertiary, as well as vocational or technical education, in both public and private schools, through the provision of scholarships, grants, financial aids, subsidies and other incentives to qualified PWD, including support for books, learning materials, and uniform allowance to the extent feasible: Provided, That PWD shall meet the minimum admission requirements;

(c) To the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS), and Pag-IBIG, as the case may be, as are enjoyed by those in actual service;

(d) To the extent possible, the government may grant special discounts in special programs for PWD on purchase of basic commodities, subject to the guidelines to be issued for the purpose by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA); [and]

(e) Provision of express lanes for PWD in all commercial and government establishments; in the absence thereof, priority shall be given to them;

(F) FIVE PERCENT (5%) DISCOUNT ON BASIC NECESSITIES AND PRIME COMMODITIES, WHICH SHALL BE APPLIED ON THE FINAL PRICE OF THE GOODS OR SERVICES AFTER A PROMOTIONAL OFFER OR DISCOUNT EXTENDED BY BUSINESS ESTABLISHMENTS: *PROVIDED*, THE TOTAL AMOUNT OF DISCOUNTED PURCHASES OF PERSONS WITH DISABILITIES FOR BASIC NECESSITIES AND PRIME COMMODITIES SHALL NOT EXCEED THE AMOUNT OF TWO THOUSAND FIVE HUNDRED PESOS (PHP 2,500) PER CALENDAR WEEK WITHOUT CARRY OVER OF THE UNUSED AMOUNT: *PROVIDED, FURTHER*, THAT THE SAID AMOUNT SHALL BE SPENT ON ITEMS COMMENSURATE TO THE PERSONAL AND EXCLUSIVE CONSUMPTION OF THE PERSON WITH DISABILITY: *PROVIDED, FURTHER*, THAT SAID AMOUNT SHALL BE ADJUSTED BY THE DEPARTMENT OF TRADE AND INDUSTRY (DTI), DEPARTMENT OF AGRICULTURE, AND DEPARTMENT OF ENERGY EVERY FIVE (5) YEARS TO ITS PRESENT VALUE USING THE CONSUMER PRICE INDEX, AS PUBLISHED BY THE PHILIPPINE STATISTICS AUTHORITY (PSA).

(G) 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 PERSON WITH DISABILITY RESIDING THEREIN: *PROVIDED, FURTHER*, THAT THE DISCOUNT SHALL APPLY TO:

- (1) ELECTRICITY USAGE OF UP TO THE FIRST ONE HUNDRED KILOWATT-HOUR (100KWH), AND**
- (2) WATER USAGE OF UP TO THE FIRST THIRTY CUBIC METERS (30M3): *PROVIDED*, FURTHERMORE, THAT THE PRIVILEGE IS GRANTED PER HOUSEHOLD REGARDLESS OF THE NUMBER OF PERSONS WITH DISABILITIES RESIDING THEREIN;**

(H) EXEMPTION FROM PAYMENT OF PARKING FEES IN ALL ESTABLISHMENTS WITH PARKING FACILITIES SUCH AS MALLS, HOSPITALS, HOTELS, AND OTHER SIMILAR PLACES, FOR THE FIRST THREE (3) HOURS, AND THE USE OF EXPRESSWAYS AND SKYWAYS.

(I) EXEMPTION FROM FEES ON TRAINING FOR SOCIOECONOMIC PROGRAMS BY GOVERNMENT AGENCIES; AND

(J) FREE GOVERNMENT ASSISTANCE TO THE FOLLOWING:

(1) THE DOH, IN COORDINATION WITH THE PHILIPPINE HEALTH INSURANCE CORPORATION, SHALL PROVIDE FREE MEDICAL AND DENTAL SERVICES, DIAGNOSTIC AND LABORATORY FEES SUCH AS X-RAYS, COMPUTERIZED TOMOGRAPHY SCANS AND BLOOD TESTS, TO INDIGENT PERSONS WITH DISABILITIES IN ALL GOVERNMENT FACILITIES;

(2) THE NATIONAL COUNCIL ON DISABILITY AFFAIRS (NCDA), IN CONSULTATION WITH THE TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, SHALL DESIGN AND IMPLEMENT TRAINING PROGRAMS THAT SHALL PROVIDE PERSONS WITH DISABILITIES WITH VOCATIONAL SKILLS TO ENABLE THEM TO OBTAIN GAINFUL EMPLOYMENT OR ENGAGE IN LIVELIHOOD ACTIVITIES; AND

(3) LOCAL GOVERNMENT UNITS (LGUS) SHALL PROVIDE SOCIAL SAFETY ASSISTANCE TO CUSHION THE EFFECTS OF RECESSIONS, DISASTERS, AND CALAMITIES AMONG PERSONS WITH DISABILITIES. THE SOCIAL SAFETY ASSISTANCE WHICH SHALL INCLUDE FOOD, MEDICINES, AND FINANCIAL ASSISTANCE FOR DOMICILE REPAIR SHALL BE SOURCED FROM THE LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND OF LGUS WHERE THE PERSON WITH DISABILITY RESIDES, SUBJECT TO THE GUIDELINES TO BE ISSUED BY THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD).

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[The privileges may not be claimed if the PWD claims a higher discount as may be granted by the commercial establishment and/or under other existing laws or in combination with other discount program/s.]

The establishments may claim the discounts granted in subsection (a), paragraphs (1), (2), (3), (5), (6), (7), and (8), **AND SUBSECTION (F)** as tax deductions based on the net cost of the goods sold or services rendered: Provided, however, That the cost of the discount shall be allowed as deduction from the 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 value-added tax, 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.

SEC. 2. The NCDA, in consultation with the Department of the Interior and Local Government (DILG), Department of Trade and Industry, Department of Information and Communications Technology, Department of Health, Department of Finance, Bureau of Internal Revenue, and other relevant agencies and stakeholders, shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Act

SEC. 3. Within one hundred eighty (180) days from the effectivity of this Act, the NCDA and the DSWD shall, in coordination with the DILG, the DOH, other government agencies and stakeholders, issue the rules and regulations to implement the provisions of this Act.

SEC. 4. If any portion or provision of this Act is declared invalid or unconstitutional, the remainder provisions not affected thereby shall continue to be in full force and effect.

SEC. 5. Section 32 of RA No. 7277, as amended by RA No. 10754, insofar as higher discount granted by the commercial establishment, other existing laws or in combination with other discount programs is concerned, is hereby repealed accordingly.

All other laws, decrees, executive orders, proclamations, rules and regulations, ordinances, other issuances or parts thereof, which are inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

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

Approved,