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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

First Regular Session
TWENTIETH CONGRESS

House Bill No. 3969



Introduced by REP. JESUS MANUEL “BONG” C. SUNTAY

EXPLANATORY NOTE

15 The Constitution solemnly affirms the right of every Filipino to health, and commands
16 the State to make essential goods and services available at affordable cost. This right is
17 not aspirational alone; it is an enforceable guarantee. Yet despite this constitutional
18 compass, countless indigent patients remain excluded from timely and quality medical
19 care.

20 This measure recognizes that the medical profession is not merely an occupation but a
21 vocation. It is grounded in the noblest traditions of service, compassion, and sacrifice.
22 The bill therefore seeks to encourage, dignify, and strengthen the altruistic dimension of
23 medicine by granting tax credits to physicians who extend pro bono services to indigent
24 patients.

25 The Act provides for prudent safeguards: documentation of services rendered, evaluation
26 and endorsement by the Department of Health and the Philippine Medical Association,
27 and strict regulation by the Bureau of Internal Revenue. These safeguards ensure
28 transparency, accountability, and fairness both to the State and to the profession.

29 By institutionalizing this recognition, the State affirms that acts of healing performed
30 without expectation of profit are not ancillary to the medical calling but are integral to its
31 highest ideals. Through the mechanism of tax incentives, this bill seeks not only to reward
32 generosity but also to nurture a culture of solidarity within the medical community—
33 where professional excellence is harmonized with social responsibility.

34 In passing this measure, we declare that the physician who serves the poor serves the
35 nation; that the healing hand extended in compassion strengthens the body politic itself;
36 and that in honoring the profession’s humanitarian spirit, the Republic secures its
37 constitutional promise that the health of the people is indeed the wealth of the nation.

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

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REP. JESUS MANUEL “BONG” C. SUNTAY

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

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

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18 Section 1. Short Title. – This Act shall be known as the "Physician Pro Bono Care
19 Act".

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

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

33 Sec. 4 *Implementing Rules and Regulations.* – Within thirty (30) days from the
34 effectivity of this Act, the BIR, in consultation with the DOH and the PMA, shall

1 promulgate the rules and regulations necessary for the effective enforcement of the
2 provisions of this Act.

3 Sec. 5. *Separability Clause.* – If any portion or provision of this Act is declared
4 unconstitutional, the remainder of this Act or any provisions not affected thereby shall
5 remain in force and effect.

6 Sec. 6. *Repealing Clause.* – Any law, presidential decree or issuance, executive
7 order, letter of instruction, rule or regulation inconsistent with the provisions of this Act
8 is hereby repealed or modified accordingly.

9 Sec. 7. *Effectivity.* – This Act shall take effect fifteen (15) days after its complete
10 publication in at least two (2) newspapers of general circulation.

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12 Approved,