



Republic of the Philippines
House of Representatives
Quezon City, Metro Manila

Twentieth Congress
First Regular Session

HOUSE BILL NO. 4680



Introduced by Representatives Ferdinand Martin G. Romualdez, Yedda Marie K. Romualdez, Andrew Julian K. Romualdez and Jude A. Acidre

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

EXPLANATORY NOTE

As the population of senior citizens continues to grow, it is essential to recognize the value that older individuals bring to the workforce. Many senior citizens possess a wealth of experience, skills, and expertise that can greatly contribute to the economy. Moreover, providing them with access to employment opportunities not only improves their financial well-being but also promotes their dignity and independence. In light of this, it is vital to create an inclusive environment where senior citizens who are willing and able to work can remain active contributors to society.

The Employment Opportunities for Senior Citizens and Private Entities' Incentives Act seeks to address this need by encouraging both government agencies and private entities to offer employment opportunities to qualified senior citizens. By ensuring access to relevant job information and matching services, this bill empowers senior citizens to pursue employment that aligns with their skills and interests. Additionally, this measure incentivizes private companies to

hire senior citizens by offering tax deductions and other benefits, thereby promoting a more inclusive labor market.

This bill not only aims to enhance the economic opportunities for senior citizens but also strives to create a workplace culture where the contributions of older workers are valued. It recognizes that senior citizens, when given the opportunity, can continue to play a meaningful role in the workforce, while private entities are encouraged to support this important social goal through tangible incentives.

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



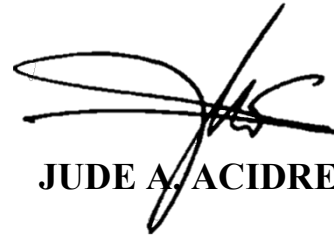
FERDINAND MARTIN G. ROMUALDEZ



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

SECTION 1. Section 2 of Republic Act No. 7432, as amended, is further amended to read as follows:

“SEC. 2. *Definition of Terms.* – For purposes of this Act, these terms are defined as follows:

“(a) xxx;

“(b) xxx;

“xxx

“(g) xxx;

“(h) 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 PILLS, TABLETS, CAPSULES, POWDERED OR LIQUID FORM.”

SEC. 2. Section 4 of the same Act 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,** [~~including the purchase of influenza and pneumococcal vaccines~~] 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 to be 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;

“(b) xxx;

“(c) the grant of [~~a minimum of five percent (5%)~~] **FIFTEEN PERCENT (15%)** discount [relative to] **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 [~~one~~] **TWO** hundred kilowatt hours ([~~100~~] **200** kWh) of electricity and [thirty] **FIFTY** cubic meters ([~~30~~] **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 (200 KWH), 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) [~~to the extent possible, the government may~~] **THE** grant **OF EIGHT AND A HALF PERCENT (8.5%)** special discounts [~~in special programs for senior citizens~~] on **THE** purchase of basic

NECESSITIES AND PRIME 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)~~]
FROM THE 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 (PHP 100,000.00), PUBLIC AND PRIVATE WET MARKETS, “TALIPAPA” AND COOPERATIVE STORES: PROVIDED, THAT THE TOTAL AMOUNT OF PURCHASE SHALL NOT EXCEED FIVE THOUSAND PESOS (PHP 5,000.00) 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 OF 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; ~~[and]~~

“(l) death benefit assistance of a minimum of ~~[Two thousand pesos (Php 2,000.00)]~~ **TWENTY-FIVE THOUSAND PESOS (PHP 25,000.00)** 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 ~~[guidelines to be issued by the DSWD]~~ **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;**

“In the availment of the privileges mentioned above, the senior citizen, or [~~his/her~~] duly authorized representative, may submit as proof of [~~his/her~~] entitlement thereto any of the following:

“(1) xxx;

“(2) xxx;

“(3) xxx.

“In the purchase of goods and services which are on promotional discount, the senior citizen can avail of the promotional discount or the discount provided herein, whichever is higher.

“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 VAT EXEMPTION AND DISCOUNT GRANTED UNDER THE SECTION AS TAX DEDUCTION.**”

SEC. 3. 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.

SEC. 4. This Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation.

Approved,