

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 5187



Introduced by REP. RODOLFO "OMPONG" M. ORDANES

AN ACT
GRADUATING THE SENIOR CITIZEN DISCOUNTS AVAILABLE TO SENIOR
CITIZENS, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 9994, OTHERWISE
KNOWN AS "AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO
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' "

EXPLANATORY NOTE

Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010," grants senior citizens a 20% discount and exemption from the value-added tax (VAT) on certain goods and services, in recognition of their valuable contribution to society and in fulfillment of the State's policy to provide for their welfare and well-being.

While this law has provided substantial relief to senior citizens, it applies a uniform rate of discount to all individuals aged sixty (60) years and above. This framework, however, does not fully account for the increasing vulnerabilities and financial needs of older senior citizens. As Filipinos advance in age, particularly beyond seventy (70) years old, the cost of healthcare, maintenance medicines, and daily living expenses significantly increases, while their capacity to generate income further diminishes.

This proposed measure increases the discount rates available to senior citizens, thereby providing greater benefits to the elderly as they age. Specifically, senior citizens aged sixty (60) to sixty-nine (69) years shall continue to receive a 20% discount;

those aged eighty (80) to eighty-nine (89) years shall receive a 30% discount; and those aged ninety (90) years and above shall enjoy a 35% discount.

By adopting a graduated scheme of discounts, the State reaffirms its commitment to promoting social justice and equitable welfare for all senior citizens. This measure acknowledges that the needs of the elderly are not uniform and that those in the later stages of life deserve greater support and compassion from society.

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

A handwritten signature in black ink, appearing to be 'Rodolfo' with a stylized flourish.

RODOLFO "OMPONG" M. ORDANES

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

1 SECTION 1. *Short Title.* - This Act shall be known as the "*Graduated Senior*
2 *Citizens Act of 2025.*"

3 SEC 2. Section 4 (a) of Republic Act No. 9994, as amended, to read as follows:

4 "(a) The grant of twenty percent (20%) discount and exemption from
5 the value-added tax (VAT), if applicable, on the sale of the following
6 goods and services from all establishments, for the exclusive use and
7 enjoyment or availment of the senior citizen. **PROVIDED THAT,**
8 **THE DISCOUNTS GRANTED SHALL BE GRADUATED AS**
9 **FOLLOWS: SENIOR CITIZENS AGED 60-69 YEARS SHALL**
10 **RECEIVE A 20% DISCOUNT, SENIOR CITIZENS AGED 70-79**
11 **YEARS SHALL RECEIVE A 25% DISCOUNT, SENIOR CITIZENS**
12 **AGED 80- 89 YEARS SHALL RECEIVE A 30% DISCOUNT, AND**
13 **THOSE AGED 90 YEARS AND ABOVE SHALL RECEIVE A 35%**
14 **DISCOUNT."**

15 SEC 3. *Suppletory Application.* - For purposes of this Act, the Revised Penal
16 Code, and other applicable laws, shall have suppletory application.

17 SEC. 4. *Separability Clause.* - If any provision of this Act shall be declared

1 unconstitutional or invalid, such declaration shall not invalidate other parts thereof
2 which shall remain in full force and effect.

3 SEC 5. *Repealing Clause.* - All laws, decrees, executive orders, rules, and
4 regulations, or parts thereof, which are inconsistent with this Act are hereby repealed,
5 amended, or modified accordingly.

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

8 *Approved,*