

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO. 5189



Introduced by REP. RODOLFO "OMPONG" M. ORDANES

**AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO
SENIOR CITIZENS WITH DISABILITIES (SCWDs)**

EXPLANATORY NOTE

The Constitution mandates that the State promote a just and dynamic social order, ensuring the nation's prosperity and independence, and freeing the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living, and an improved quality of life for all. It likewise affirms the dignity of every human person and guarantees full respect for human rights.

Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010," and Republic Act No. 10754, or "An Act Expanding the Benefits and Privileges of Persons with Disability (PWD)," are landmark pieces of legislation that have institutionalized the protection and welfare of two vulnerable sectors of society, the senior citizens and persons with disabilities. These laws have significantly improved access to health, social services, and economic opportunities for the elderly and individuals with disabilities.

However, there exists a distinct sector composed of individuals who are both senior citizens and persons with disabilities. These Senior Citizens with Disabilities (SCWDs) face compounded challenges arising from the intersection of ageing and disability. Their vulnerabilities are doubled, as they experience not only the natural physical and health-related limitations brought about by old age but also the restrictions imposed by disability. Despite their unique situation, there is no existing law that specifically addresses their combined needs or provides them with enhanced protection and support.

This proposed measure aims to provide additional benefits and privileges to senior citizens with disabilities by acknowledging the dual challenges they encounter in their daily lives. It seeks to integrate and strengthen the provisions of existing laws to ensure that SCWDs enjoy a fairer and more comprehensive set of rights and privileges.

Under the proposed measure, senior citizens with disabilities shall be entitled to a thirty percent (30%) discount and exemption from the value-added tax on the sale of goods and services covered under existing laws. These include medicines, medical and dental services, diagnostic and laboratory fees, transportation fares, and services offered by hotels, restaurants, and recreation centers. The bill also provides corresponding tax incentives to establishments that honor such discounts and imposes penalties on individuals or entities that refuse to recognize the rights of SCWDs.

In essence, this proposed legislation embodies the principles of equity, inclusivity, and social justice. It reinforces the constitutional commitment to uplift the living conditions of all Filipinos, particularly those who have contributed to the nation's growth and now deserve continued support and protection. By granting additional privileges to senior citizens with disabilities, the State acknowledges their invaluable contributions to society and ensures that they can live their remaining years with dignity and security.

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



RODOLFO "OMPONG" M. ORDANES

HOUSE OF REPRESENTATIVES
Quezon City

TWENTIETH CONGRESS
First Regular Session

HOUSE BILL NO **5189**

Introduced by REP. RODOLFO "OMPONG" M. ORDANES

AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO
SENIOR CITIZENS WITH DISABILITIES (SCWDs)

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

1 SECTION 1. *Title.* - This Act shall be known as the "*Senior Citizen with Disabilities*
2 *Act of 2025.*"

3 SEC. 2. *Declaration of Policy.* - It is the policy of the State to promote a just and
4 dynamic social order that ensures prosperity, independence, and an improved quality
5 of life for all Filipinos by providing adequate social services, promoting full
6 employment, and upholding social justice and human dignity. In matters concerning
7 the care, health, and welfare of the elderly, the State shall adopt an integrated and
8 comprehensive approach to make essential goods, health, and social services
9 accessible and affordable, giving priority to the underprivileged, the sick, the elderly,
10 the disabled, women, and children.

11 SEC. 3. *Objectives.* - Consonant with these constitutional policies, Republic Act
12 No. 9994, these Rules shall serve the following objectives:

- 13 a) To recognize the rights of senior citizens with disabilities to take their
14 proper place in society and make them a concern of the family, community,
15 and government;
16 b) The State shall adopt policies to ensure the continued rehabilitation, self-
17 development, and self-reliance of persons with disabilities. It shall develop
18 their skills and potentials to enable them to compete favorably for available
19 opportunities;
20 c) To give full support to the improvement of the total well-being of the
21 elderly and the disabled in their full participation as an integral part of
22 Philippine society, and exert all efforts to remove all social, cultural,
23 economic, environmental, and attitudinal barriers that are prejudicial to
24 disabled senior citizens;
25 d) To motivate and encourage the senior citizens with disabilities to
26 contribute to nation building and foster their capability to attain a more
27 meaningful, productive, and satisfying life;
28 e) To encourage their families and the communities they live in to reaffirm
29 and apply the valued Filipino traditions of caring for the senior citizens

1 with disabilities;

2 f) To provide a comprehensive health care and rehabilitation system for
3 senior citizens with disability to foster their capacity to attain a more
4 meaningful and productive ageing; and

5 g) To recognize the important role of the private and the non-government
6 sector in the improvement of the welfare of senior citizens with disabilities,
7 and to actively seek their partnership.

8 SEC. 4. **Construction.** - These Rules shall be construed and applied in accordance
9 with and in furtherance of the policies and objectives of the law. In case of conflict or
10 ambiguity, the same shall be construed liberally and in favor of the Senior Citizens
11 with Disabilities (SCWD).

12 SEC. 5. **Definition of Terms.** - For purposes of this Act, these terms are defined
13 as follows:

14 a) *Senior citizen or elderly* refers to any resident citizen of the Philippines at
15 least sixty (60) years old;

16 b) *Persons with disabilities* are those suffering from restrictions or different
17 abilities, as a result of a mental, physical, or sensory impairment, to perform
18 an activity in the manner or within the range considered normal for a
19 human being;

20 c) *Impairment* is any loss, diminution, or aberration of psychological,
21 physiological, or anatomical structure or function;

22 d) *Disability* shall mean: (1) a physical or mental impairment that substantially
23 limits one or more psychological, physiological, or anatomical function of
24 an individual or activities of such individual; (2) a record of such an
25 impairment; or (3) being regarded as having such an impairment;

26 e) *Senior Citizens with Disability* refers to any resident of the Philippines who
27 is at least sixty (60) years old and who also suffers from a disability.

28 f) *Geriatrics* refers to the branch of medical science devoted to the study of the
29 biological and physical changes and the diseases of old age;

30 g) *Lodging establishment* refers to a building, edifice, structure, apartment, or
31 house, including tourist inn, apartelle, motorist hotel, and pension house
32 engaged in catering, leasing, or providing facilities to transients, tourists,
33 or travelers;

34 h) *Medical Services* refer to hospital services, professional services of
35 physicians and other health care professionals, and diagnostics and
36 laboratory tests that are necessary for the diagnosis or treatment of an
37 illness or injury;

38 i) *Dental services* refer to oral examination, cleaning, permanent and
39 temporary filling, extractions, gum treatments, restoration, replacement, or
40 repositioning of teeth, or alteration of the alveolar or periodontium process
41 of the maxilla and the mandible that are necessary for the diagnosis or
42 treatment of an illness or injury;

43 j) *Home health care service* refers to health or supportive care provided to the
44 senior citizen patient at home by licensed health care professionals,
45 including, but not limited to, physicians, nurses, midwives, physical
46 therapists, and caregivers; and

47 SEC. 6. Senior Citizens with Disability shall be entitled to the following:

48 The grant of a thirty percent (30%) discount and exemption from the value-

1 added tax (VAT), if applicable, on the sale of the following goods and services from
2 all establishments, for the exclusive use and enjoyment or availment of the senior
3 citizen:

- 4 a) On all generic or branded medicines and drugs by or for SCWD, including
5 the purchase of influenza, pneumococcal vaccines, and vitamins and
6 mineral supplements which an attending physician medically prescribes for
7 prevention and treatment of diseases, illness, or injury;
- 8 b) On essential medical supplies, accessories, and equipment, including, but
9 not limited to: eyeglasses, hearing aids, dentures, prosthetics, artificial bone
10 replacements like steel, walkers, crutches, wheelchairs, whether manual or
11 electric-powered, canes/quad canes, geriatric diapers, and other essential
12 medical supplies, accessories, and equipment by or for SCWD;
- 13 c) On the professional fees of attending physician/s in all private hospitals,
14 medical facilities, outpatient clinics, and home health care services;
- 15 d) On the professional fees of licensed professional health care providers who
16 provide home health care services as endorsed by private hospitals or
17 employed through home health care employment agencies;
- 18 e) On medical and dental services, diagnostic and laboratory fees in all private
19 hospitals, medical facilities, outpatient clinics, and home health care
20 services, in accordance with the rules and regulations to be issued by the
21 Department of Health (DOH), in coordination with the Philippine Health
22 Insurance Corporation (PhilHealth);
- 23 f) In actual fare for land transportation travel in public utility buses (PUBs),
24 public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle
25 services, and public railways, including Light Rail Transit (LRT), Mass Rail
26 Transit (MRT), and Philippine National Railways (PNR);
- 27 g) In actual transportation fare for domestic air transport services, sea
28 shipping vessels, and the like, based on the actual fare and advanced
29 booking;
- 30 h) On the fees relative to the utilization of all services in hotels and similar
31 lodging establishments, restaurants, and recreation centers;
- 32 i) On admission fees charged by theaters, cinema houses, concert halls,
33 circuses, carnivals, and other similar places of culture, leisure, and
34 amusement;
- 35 j) On the funeral and burial services for the death of SCWD. Provided, That
36 the beneficiary or any person who shall shoulder the funeral and burial
37 expenses of the deceased SCWD shall claim the discount under this rule for
38 the deceased SCWD upon presentation of the death certificate. Such
39 expenses shall cover the purchase of a casket or urn, embalming, hospital
40 morgue, transport of the body to the intended burial site in the place of
41 origin, but shall exclude obituary publication and the cost of the memorial
42 lot.

43 In the availment of the privileges mentioned above, the senior citizen, or his/her
44 duly authorized representative, may submit as proof of his/her entitled thereto by
45 presenting both his identification card issued by the Office of the Senior Citizen
46 Affairs (OSCA) and his Persons with Disability identification card (PWD-IDC) issued
47 by the city or municipal mayor or the barangay captain of the place where the SCWD
48 resides: Provided, That both identification cards issued to SCWD shall be honored

1 nationwide.

2 **SEC. 7. Incentives.** - The establishment may claim the discounts provided herein
3 as tax deductions based on the cost of the goods sold or services rendered: Provided.
4 That the cost of the discount shall be allowed as deduction from the gross income for
5 the same taxable year that the discount is granted: Provides, further, That the total
6 amount of the claimed tax deduction net of VAT, if applicable, shall be included in
7 their gross sales receipts for tax purposes and shall be subject to proper documentation
8 and to the provisions of the National Internal Revenue Code (NIRC), as amended.

9 For this purpose, the Department of Finance (DOF), through the Bureau of
10 Internal Revenue (BIR), shall come up with the appropriate Revenue Regulations on
11 the 30% SCWD discount and VAT exemption within thirty (30) days from the
12 effectivity of these Rules.

13 **SEC. 8. Penalties.** - Any person who refuses to honor the privileges of SCWD or
14 violates any provision of this Act shall suffer the following penalties:

- 15 a) For the first violation, imprisonment of not less than two (2) years but not
16 more than six (6) years and a fine of not less than Fifty thousand pesos
17 (Php50,000.00) but not exceeding One hundred thousand pesos
18 (Php100,000.00);
19 b) For any subsequent violation, imprisonment of not less than two (2) years
20 but not more than six (6) years and a fine of not less than One Hundred
21 thousand pesos (Php100,000.00) but not exceeding Two hundred thousand
22 pesos (Php200,000.00); and
23 c) Any person who abuses the privileges granted herein shall be punished
24 with imprisonment of not less than six (6) months and a fine of not less than
25 Fifty thousand pesos (Php50,000.00) but not more than One hundred
26 thousand pesos (Php100,000.00).

27 If the offender is a corporation, partnership, organization, or any similar entity,
28 the officials thereof directly involved, such as the president, general manager,
29 managing partner, or such other officer charged with the management of the business
30 affairs, shall be liable therefor. If the offender is an alien or foreign national, they shall
31 be deported immediately after serving the sentence.

32 Upon filing of an appropriate complaint, and after due notice and hearing, the
33 proper authorities may also cause the cancellation or revocation of the business
34 permit, permit to operate, franchise, and other similar privileges granted to any
35 person, establishment, or business entity that fails to abide by the provisions of this
36 Act.

37 **SEC 9. Implementing Rules and Regulations.** - Within sixty (60) days from the
38 effectivity of this Act, the National Commission of Senior Citizens shall, in
39 consultation with the DOF, the Department of Tourism, the Department of Labor and
40 Employment, the Department of Justice, the Department of Interior and Local
41 Government, the DOH, the Department of Transportation, the National Economic and
42 Development Authority, and five (5) non-governmental organizations or people's
43 organizations for the SCWD duly accredited by the Department of Social Welfare and
44 Development, shall issue the necessary rules and regulations to carry out the
45 objectives of this Act.

46 **SEC 10. Repealing Clause.** - All laws, executive orders, rules, and regulations or
47 any part hereof inconsistent herewith are deemed repealed or modified accordingly.

48 **SEC 11. Separability Clause.** - If any part or provision of this Act shall be

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

3 SEC. 12. *Effectivity*. - This Act shall take effect fifteen (15) days after its complete
4 publication in the Official Gazette or in at least two (2) newspapers of general
5 circulation, whichever comes earlier.

6 *Approved,*