



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

Twentieth Congress
First Regular Session

HOUSE BILL NO. 6751



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

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

EXPLANATORY NOTE

Section 15, Article II of the 1987 Constitution ensures that the right to health of the people is protected and promoted. Complementary thereto, Section 11, Article XIII of the same Constitution mandates the State to adopt an integrated and comprehensive approach to health development, which shall endeavor to make essential goods, health services, and other social services available to all people at an affordable cost.

Republic Act No. 11223, otherwise known as the Universal Health Care Act, was enacted to ensure equitable access to quality and affordable health services. However, access to quality healthcare remains a persistent challenge in the country, especially for the indigent and marginalized sectors.

According to the Philippine Statistics Authority, millions of Filipino families continue to experience financial barriers to seeking medical treatment, often prioritizing food and basic needs over health services.¹ The 2022 National Demographic and Health Survey likewise reported that cost remains one of the

¹ Leyco, C. (2024, August 17). Households hit hardest by healthcare costs. Manila Bulletin. <https://mb.com.ph/2024/8/17/households-hit-hardest-by-healthcare-costs>

primary reasons for not obtaining medical care, particularly in rural and low-income communities.²

Thus, many Filipinos, especially those outside urban centers, remain underserved due to the lack of available and affordable medical practitioners. On the other hand, physicians face the challenge of balancing their professional livelihood with their desire to serve the poor.

This measure aims to bridge this gap by granting tax incentives or credits to licensed physicians who voluntarily provide pro bono medical services to indigent patients. Such tax credits will be deducted from their gross income. This bill also mandates the Department of Health and the Philippine Medical Association to evaluate the pro bono services rendered in consideration of the number of hours and the nature of treatment involved.

In effect, this proposed bill will significantly enhance the delivery of health services to the most vulnerable sectors without diminishing the financial viability of the medical profession. Further, the livelihood and welfare of people situated in impoverished and indigent areas will also be improved.

This measure has been filed since the 18th Congress.

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



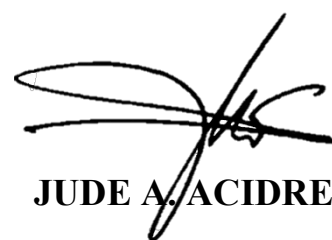
FERDINAND MARTIN G. ROMUALDEZ



YEDDA MARIE K. ROMUALDEZ



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² 2022 Philippine National Demographic and Health Survey (NDHS) Final Report. (2023). <https://www.dhsprogram.com/pubs/pdf/FR381/FR381.pdf>



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

Section 1. *Short Title.* – This Act shall be known as the “*Physician Pro Bono Care Act.*”

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

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

Section 4. *Implementing Rules and Regulations.* – Within thirty (30) days from the effectivity of this Act, the Bureau of Internal Revenue (BIR), in consultation with the DOH and the PMA, shall promulgate the rules and regulations necessary for the effective enforcement of the provisions of this Act.

Section 5. *Separability Clause.* – If any provision of this Act is declared invalid or unconstitutional, the provisions not affected thereby shall remain in full force and effect.

Section 6. *Repealing Clause.* – All laws, presidential decrees, executive orders, presidential proclamations, rules and regulations or parts thereof contrary to or inconsistent with this Act are hereby repealed or modified accordingly.

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

Approved,