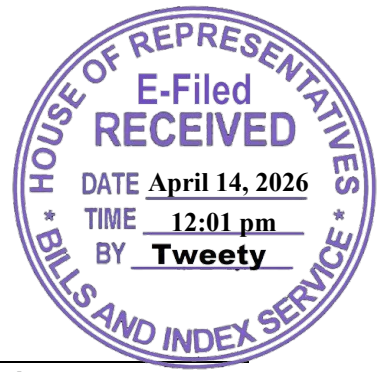


TWENTIETH CONGRESS )  
REPUBLIC OF THE PHILIPPINES )  
First Regular Session )



HOUSE OF REPRESENTATIVES

*Introduced by Representative Rufus B. Rodriguez and  
Representative Maximo B. Rodriguez, Jr.*

House Bill No. 8859

EXPLANATORY NOTE

Article 14, Section 19, Paragraph (1) of the 1987 Constitution provides:

“SECTION 19. (1) The State shall promote physical education and encourage sports programs, league competitions, and amateur sports, including training for international competitions, to foster self-discipline, teamwork, and excellence for the development of a healthy and alert citizenry.”

Filipino athletes have consistently demonstrated remarkable talent and resilience on the global stage, earning distinction in prestigious competitions such as the Asian Games, Paralympic Games, World Championships, and the Olympics. Their victories and achievements serve as a source of national pride and unity, inspiring future generations to pursue sports and uphold the values of determination, perseverance, and dedication.

Republic Act No. 10699 was passed to broaden the system of incentives provided to national athletes and their coaches in recognition of their invaluable role in promoting Philippine sports. However, gaps remain in the current framework, particularly in the unequal treatment of para-athletes, whose incentives are not commensurate with those received by their counterparts in other international competitions. This disparity undermines the principle of fairness and fails to fully acknowledge the accomplishments of athletes with disabilities.

In view of this, the proposed measure aims to rectify these inequities by enhancing and standardizing the incentives granted to para-athletes, ensuring that they are on equal footing with other athletes competing at the same level. It also seeks to advance inclusivity and equal recognition across all sporting disciplines. Furthermore, the measure proposes to exempt from taxation all forms of incentives, rewards, bonuses, and similar benefits received by athletes, thereby ensuring that they fully enjoy the fruits of their hard-earned success.

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

  
RUFUS B. RODRIGUEZ

  
MAXIMO B. RODRIGUEZ, JR.

HOUSE OF REPRESENTATIVES

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*Introduced by Representative Rufus B. Rodriguez and  
Representative Maximo B. Rodriguez, Jr.*

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House Bill No. 8859

AN ACT

**AMENDING REPUBLIC ACT NO. 10699 OR THE “NATIONAL ATHLETES AND COACHES  
BENEFITS AND INCENTIVES ACT”**

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

**SECTION 1.** Section 3 of Republic Act No. 10699 or the “National Athletes and Coaches  
Benefits and Incentives Act” is hereby amended to read as follows:

“SEC. 3. Definition of Terms. — For purposes of this Act, the following  
terms shall be defined as follows:

(a) x x x

(b) *International sports competitions* shall refer to international sports  
competitions under the following categories:

(1) x x x

(2) x x x

(3) Asian-level competitions held at least every two (2) years with at least  
[twenty-five (25)] FIVE (5) countries participating by sport; and

(4) Qualifying competitions for World-level games with at least ten (10)  
countries participating.

Competitions granting prize money shall not be included.  
X X X.”

**SEC. 2.** Section 8 of Republic Act No. 10699 is hereby amended to read as follows:

“SEC. 8. Cash Incentives for Athletes. – National athletes and other  
athletes who are not officially or currently members of the national training  
pool but who have otherwise represented the country in international sports  
competitions, who win gold, silver and bronze medals in international sports  
competitions shall be entitled to cash incentives in the following amounts:

(a) Individual Events

(1) For Gold Medalists:

(i). Ten million pesos (P10,000,000.00) and an Olympic Gold Medal of  
Valor to be issued by the PSC for Summer Olympic GAMES, [and]  
Winter Olympic Games, AND PARALYMPIC GAMES:

(ii). Five million pesos (P5,000,000.00) and an Olympic Gold Medal of  
Valor to be issued by the PSC for Youth Olympic Games [and  
Paralympic Games];

(iii). Two million pesos (P2,000,000.00) for Asian Games, Asian Winter  
Games, ASIAN PARA GAMES, and Asian Indoor and Martial Arts  
Games;

- (iv).One million pesos (P1,000,000.00) for [Asian Para Games and] World-level competitions held at least every two (2) years with at least forty-five (45) countries participating;
- (v).Five hundred thousand pesos (P500,000.00) for Asian Beach Games, [and] Asian-level competitions held at least every two (2) years with at least [twenty-five (25)] FIVE (5) countries participating, and qualifying competitions for World-level and Asian-level games; AND
- (vi).Three hundred thousand (P300,000.00) for SEA Games AND ASEAN PARA GAMES
- [(vii) One hundred fifty thousand pesos (P150,000.00) for ASEAN Para Games].

(2) For Silver Medalists:

- (i).Five million pesos (P5,000,000.00) for Summer Olympic GAMES, [and] Winter Olympic Games, AND PARALYMPIC GAMES;
- (ii).Two million five hundred thousand pesos (P2,500,000.00) for Youth Olympic Games [and Paralympic Games];
- (iii).One million pesos (P1,000,000.00) for Asian Games, Asian Winter Games, ASIAN PARA GAMES, and Asian Indoor and Martial Arts Games;
- (iv).Five hundred thousand pesos (P500,000.00) for [Asian Para Games and] World-level competitions held at least every two (2) years with at least forty-five (45) countries participating;
- (v).Two hundred fifty thousand pesos (P250,000.00) for Asian Beach Games, [and] Asian-level competitions held at least every two (2) years with at least [twenty five (25)] FIVE (5) countries participating, and qualifying competitions for World-level and Asian-level games; AND
- (vi).One hundred fifty thousand pesos (P150,000.00) for SEA Games AND ASEAN PARA GAMES [and].
- [(vii) Seventy five thousand pesos (P75,000.00) for ASEAN Para Games.]

(3) For Bronze Medalists:

- (i).Two million pesos (P2,000,000.00) for Summer Olympic GAMES, [and] Winter Olympic Games, AND PARALYMPIC GAMES;
- (ii).One million pesos (P1,000,000.00) for Youth Olympic Games [and Paralympic Games];
- (iii).Four hundred thousand pesos (P400,000.00) for Asian Games, Asian Winter Games, ASIAN PARA GAMES, and Asian Indoor and Martial Arts Games;
- (iv).Two hundred thousand pesos (P200,000.00) for [Asian Para Games and] World-level competitions held at least every two (2) years with at least forty- five (45) countries participating;
- (v).One hundred thousand pesos (P100,000.00) for Asian Beach Games, [and] Asian-level competitions held at least every two (2) years with at least [twenty five (25)] FIVE (5) countries participating and qualifying competitions for World-level and Asian level games; AND
- (vi).Sixty thousand pesos (P60,000.00) for SEA Games AND ASEAN PARA GAMES [and].
- [(vii) Thirty thousand pesos (P30,000.00) for ASEAN Para Games.]

X X X.”

**SEC 3.** A new Section 10-A is hereby inserted after Section 10 of Republic Act No. 10699 to read as follows:

“SEC. 10-A. TAX EXEMPTION AND DEDUCTION. – INCENTIVES, BONUSES, REWARDS, AND OTHER FORMS OF EMOLUMENTS, GIFTS, ENDOWMENTS, AND CONTRIBUTIONS GRANTED, WHETHER BY PUBLIC OR PRIVATE ENTITIES OR INDIVIDUALS, TO NATIONAL ATHLETES WHO WIN IN INTERNATIONAL SPORTS COMPETITIONS AND THEIR COACHES, SHALL BE EXEMPT FROM ALL NATIONAL AND LOCAL TAXES, FEES, AND CHARGES.

DONATIONS, GIFTS, ENDOWMENTS, AND CONTRIBUTIONS FROM PRIVATE ENTITIES AND INDIVIDUALS MADE IN FAVOR OF SUCH ATHLETES AND COACHES SHALL BE FULLY DEDUCTIBLE FROM THE DONOR'S GROSS INCOME AND EXEMPT FROM THE PAYMENT OF DONOR'S TAX.

THE TAX EXEMPTION OR DEDUCTION GRANTED UNDER THIS ACT SHALL BE SUBJECT TO THE RULES AND REGULATIONS ISSUED BY THE SECRETARY OF FINANCE, UPON THE RECOMMENDATION OF THE COMMISSIONER OF INTERNAL REVENUE.

THE AVAILMENT OF SUCH EXEMPTION OR REDUCTION SHALL BE A BAR TO ANY CLAIM OF SIMILAR TAX RELIEFS UNDER OTHER GENERAL OR SPECIAL LAWS.

**SEC. 4.** Implementing Rules and Regulations. – Within thirty (30) days from the effectivity of this Act, the Philippine Sports Commission (PSC), in consultation with the Philippine Olympic Committee (POC), the National Paralympic Committee of the Philippines (NPC PHIL), and other concerned agencies, shall promulgate the rules and regulations to effectively implement the provisions of this Act.

**SEC. 5.** Separability Clause. – If any provision of this Act is declared unconstitutional, the remainder hereof not otherwise affected shall remain in full force and effect.

**SEC. 6.** Repealing Clause. - All laws, presidential decrees, executive orders, letters of instruction, proclamations, administrative orders, rules, or regulations that are inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

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

Approved,