



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezōn City, Metro Manila

20th CONGRESS
2nd Regular Session

HOUSE BILL NO. **10401**



Introduced by Representative SITTIE SHAHARA "BAI DIMPLE" I. MASTURA

AN ACT

AMENDING REPUBLIC ACT NO. 10699, OTHERWISE KNOWN AS THE "NATIONAL ATHLETES AND COACHES BENEFITS AND INCENTIVES ACT

EXPLANATORY NOTE

A quick look at Republic Act No. 10699 or the "National Athletes and Coaches Benefits Act" shows that Paralympic winners only receive half of the prizes given to their Olympic counterparts.

For para-athletes, what has unfolded before them is "a twofold struggle: on top of the abysmal state of Philippine sports, they are confronted with a world bereft of support in both collegiate and national stages".

Many para-athlete veterans are grateful for the various developments they have witnessed in para-sports, but still, they remain hopeful for a future where the incentives are equitable.

This bill seeks to enhance and standardize the incentives granted to para-athletes at par with able-bodied Olympian athletes who have consistently demonstrated remarkable talents, skills, and perseverance on the global stage, racking up distinctions on behalf of a proud nation in the Asian Games, Paralympic Games, World Championships, and the Olympics.

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

SITTIE SHAHARA "BAI DIMPLE" I. MASTURA

Representative

Lone District, Maguindanao del Norte with Cotabato City



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

SECTION 1. Section 3 of Republic Act No. 10699, otherwise known as 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 **FIVE (5)** ~~twenty-five (25)~~ 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 (10) 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 **FIVE (5)** ~~[twenty-five (25)]~~ countries participating, and qualifying competitions for World-level and Asian-level games; **AND**
 - (vi) Three hundred thousand pesos (P300,000.00) for **SEA GAMES AND ASEAN PARA GAMES** ~~[and]~~
 - ~~[(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 (2,500,000.00) 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 **FIVE (5)** ~~[twenty-five (25)]~~ 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]~~ 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 **FIVE (5)** ~~[twenty-five (25)]~~ 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 THE BUREAU OF INTERNAL REVENUE (BIR).

THE AVAILMENT OF SUCH EXEMPTION OR REDUCTION SHALL BE A BAR TO ANY CLAIM FOR 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 instructions, 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 fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,