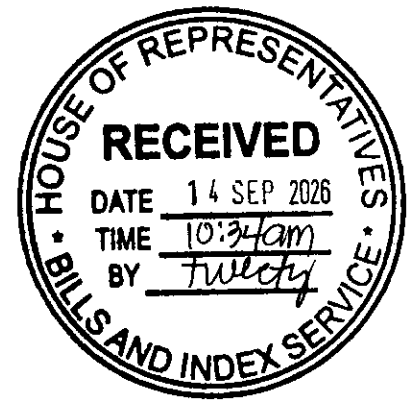


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

Twentieth Congress
Second Regular Session

HOUSE BILL NO. 11269



Introduced by Representative **RAYMOND ADRIAN SALCEDA**

AN ACT
AMENDING REPUBLIC ACT NO. 8525, ENTITLED "AN ACT ESTABLISHING
AN "ADOPT-A-SCHOOL PROGRAM," PROVIDING INCENTIVES THEREFOR,
AND FOR OTHER PURPOSES"

EXPLANATORY NOTE

Republic Act No. 8525, or the "Adopt-a-School Act of 1998," recognized that improving public education cannot be the responsibility of government alone. Nearly three decades after its enactment, however, the law must be updated to reflect the broader needs of the education sector and to make private participation easier, more responsive, and more attractive.

Public educational institutions continue to face shortages in classrooms, laboratories, equipment, instructional materials, digital technologies, sanitation facilities, teacher training, and learner support. At the same time, many individuals, businesses, foundations, and overseas donors are willing to provide assistance but are discouraged by fragmented procedures, uncertainty over tax treatment, and the limited scope of the existing law.

This bill expands the Adopt-a-School Program to cover early childhood education, basic education, alternative learning systems, technical-vocational education and training, and higher education. It also broadens the forms of assistance that may be extended to include scholarships, professional certification, research, work immersion, educational technology, health and nutrition, assistive learning devices, real property, and other facilities and services necessary for learning.

To direct assistance where it is most needed, the bill grants a higher additional tax deduction for donations benefiting educational institutions in fourth- and fifth-class local government units and other areas experiencing severe shortages or serving numerous poor but high-performing learners. It likewise encourages partner institutions to employ graduates of their adopted public senior high schools through an additional deduction for salaries, wages, and benefits paid during the graduates' first year of employment.

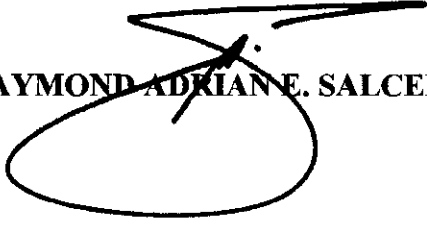
The bill also clarifies the tax treatment of donations. Qualified donations shall be exempt from the national taxes imposed by reason of their donation or transfer, while goods imported exclusively for the Program shall be exempt from customs duties and taxes on importation.

These incentives are accompanied by safeguards requiring certification, exclusive educational use, and recovery of the taxes and duties in cases of unauthorized use or disposition.

Finally, the measure establishes one-stop shops and an online portal for applications, requires the regular assessment of education-sector needs, strengthens the Adopt-a-School Coordinating Council, and creates a permanent Secretariat to provide sustained program management. These reforms will allow government to match willing donors with the schools and learners requiring assistance, while reducing delays and ensuring accountability.

The measure seeks to transform the Adopt-a-School Program from a limited donation mechanism into a broader partnership among educational institutions, communities, workers, and industry. Through stronger incentives and simpler procedures, private initiative can more effectively supplement public resources and help ensure that every Filipino learner has access to facilities, training, and opportunities suited to a changing economy.

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



RAYMOND ADRIAN E. SALCEDA

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

Twentieth Congress
Second Regular Session

HOUSE BILL NO. 11269

Introduced by Representative RAYMOND ADRIAN SALCEDA

AN ACT
AMENDING REPUBLIC ACT NO. 8525, ENTITLED “AN ACT ESTABLISHING
AN “ADOPT-A-SCHOOL PROGRAM,” PROVIDING INCENTIVES THEREFOR,
AND FOR OTHER PURPOSES”

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

SECTION 1. *Title.* – This Act shall be known as the “New Adopt-A-School Act of 2026.”

SEC 2. Section 2 of Republic Act No. 8525 is hereby amended to read as follows:

“SEC. 2. *Declaration of Policy.* – It is the policy of the State to provide quality and relevant education to the Filipino youth and to encourage private initiative to support public education. Towards this end, the State shall institute programs to [~~encourage~~] **INCENTIVIZE THE** private [~~companies and enterprises~~] **SECTOR** to [~~help~~] **ASSIST** in the **DEVELOPMENT**, upgrading, and modernization of **THE COUNTRY’S** public [~~schools~~] **EDUCATION SYSTEM** [~~in the country, particularly those in poverty-stricken provinces.~~] **AND TO ESTABLISH PROPER LINKAGES BETWEEN EDUCATIONAL INSTITUTIONS AND THEIR RESPECTIVE INDUSTRIES.**”

SEC 3. Section 3 of Republic Act No. 8525 is hereby amended to read as follows:

“SEC. 3. *Adopt-a-School Program.* – There is hereby established the “Adopt-a-School Program” which will allow private **INDIVIDUALS OR JURIDICAL ENTITIES, INCLUDING AGGREGATORS OF FUNDS,** [~~entities~~], **WHETHER LOCAL OR FOREIGN,** to assist [~~the following~~] public [~~school~~] **EDUCATIONAL INSTITUTIONS,** whether **EARLY CHILDHOOD,** elementary, secondary, **TECHNICAL-VOCATIONAL, ALTERNATIVE LEARNING SYSTEM (ALS),** or [~~tertiary~~] **HIGHER EDUCATION** preferably located in [~~any of the twenty (20) poorest provinces~~] **FOURTH AND FIFTH CLASS PROVINCES, CITIES, AND**

MUNICIPALITIES AS DETERMINED BY THE ~~[Presidential Council for Countryside Development or any other government agency tasked with identifying the poorest provinces in,]~~ **DEPARTMENT OF FINANCE (DOF), AND TO OTHER LOCAL GOVERNMENT UNITS (LGUS) EXPERIENCING SEVERE SHORTAGES, INSUFFICIENT BUDGET, OR HAVING NUMEROUS POOR BUT HIGH PERFORMING LEARNERS IN,** but not limited to, the following areas ~~[staff and faculty development training and further education]~~:

(a) TRAINING DEVELOPMENT, CAPACITY BUILDING, AND FURTHER EDUCATION FOR SCHOOL HEADS, TEACHERS, TVET TRAINERS, FACULTY AND LEARNERS;

(b) ASSESSMENTS IN PURSUIT OF RELEVANT WORK-RELATED CERTIFICATIONS;

(c) SCHOLARSHIPS FOR TEACHERS, TEACHING-RELATED PERSONNEL, AND NON-TEACHING PERSONNEL;

(d) REAL ESTATE PROPERTY, INCLUDING THOSE UNDER USUFRUCTUARY AND SIMILAR ARRANGEMENTS;

(e) SERVICES RENDERED THAT WOULD ENABLE SCHOOLS TO UTILIZE REAL ESTATE FOR SCHOOL BUILDING CONSTRUCTIONS;

(f) ACADEMIC AND EDUCATIONAL RESEARCH;

(g) LEARNER WELFARE AND DEVELOPMENT, SUCH AS BUT NOT LIMITED TO, WORK IMMERSION AND INTERNSHIP PROGRAMS;

(h) Construction AND REPAIR OF SCHOOL facilities SUCH AS LIBRARIES, LABORATORIES AND WORKSHOPS, AND ANCILLARY FACILITIES SUCH AS THOSE RELATED TO POWER, WATER, AND SANITATION;

(i) Upgrade of existing facilities and school sites, provision of books, publications, SCHOOL SUPPLIES, and other instructional materials SUCH AS ELECTRONIC BOOKS (E-BOOKS), COMPUTERS, FURNITURE, EDUCATIONAL FILMS AND AUDIO-VISUAL MATERIALS;

(j) TECHNICAL VOCATIONAL LIVELIHOOD (TVL) TOOLS AND EQUIPMENT;

(k) SUPPORT TO EDUCATIONAL TECHNOLOGIES AND LEARNING MANAGEMENT SYSTEMS;

(l) HEALTH AND NUTRITION PACKAGES;

(m) ASSISTIVE LEARNING DEVICES AND EQUIPMENT FOR LEARNERS WITH SPECIAL NEEDS;

(n) CASH DONATIONS; and

(o) modernization of instructional technologies.

A Memorandum of Agreement (MOA) specifying the adoption shall be entered into between the **ADOPTING INDIVIDUALS OR JURIDICAL ENTITIES** and (a) the concerned head of the ~~[school]~~ **EDUCATIONAL INSTITUTION CONCERNED, OR (B) THE DULY AUTHORIZED REPRESENTATIVE OF THE DEPARTMENT OF EDUCATION (DEPED), THE COMMISSION ON HIGHER EDUCATION (CHED), OR THE TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY (TESDA), WHICHEVER IS APPROPRIATE: *Provided,*** That such MOA shall be subject to review and approval of the ~~[Superintendent of Schools of the province, district]~~ **concerned FIELD OFFICE OF THE EDUCATIONAL INSTITUTION CONCERNED. *[Provided, further, That the agreement shall last for at least two (2) years with the possibility of extension: Provided, finally, That such period may be shortened only in cases where the adopting individual or entity is dissolved before the end of such period unless otherwise earlier terminated in accordance with the succeeding section.]***

SEC. 4. Section 4 of Republic Act No. 8525 is hereby amended to read as follows:

“SEC. 4. *Periodic Review* **OF ADOPTION.** – A review of the adoption shall be undertaken by the ~~[local school board of the province or city where the school is]~~ **CONCERNED FIELD OFFICE WHERE THE PARTICIPATING SCHOOL is located.** The standards and guidelines for the review shall be formulated by the **ADOPT-A-SCHOOL Coordinating Council** created under Sec. 7 hereof. The ~~[school board]~~ **CONCERNED FIELD OFFICE** may, after an appropriate review, recommend to the **ADOPT-A-SCHOOL Coordinating Council** the termination of the adoption. The adopting **INDIVIDUAL OR JURIDICAL** entity may appeal the assessment to the **ADOPT-A-SCHOOL Coordinating Council** whose decision shall be final and unappealable.

SEC. 5. A new Section 4-A is hereby inserted after Section 4 of Republic Act No. 8525, and shall read as follows:

“SEC 4-A. **CREATION AND ESTABLISHMENT OF AN ADOPT-A-SCHOOL ONE-STOP SHOP.** – **THE DEPED, CHED, AND TESDA, SHALL BE MANDATED TO ESTABLISH AND MAINTAIN AN ADOPT-A-SCHOOL ONE-STOP SHOP WHICH SHALL SERVE AS A LOCATION TO ADDRESS QUERIES AND CONCERNS FROM PRIVATE INDIVIDUALS OR JURIDICAL ENTITIES INTERESTED IN THE PROGRAM, AND TO RECEIVE AND PROCESS APPLICATIONS JOINTLY WITH THE BUREAU OF INTERNAL REVENUE (BIR) AND THE BUREAU OF CUSTOMS (BOC):**

PROVIDED, THAT DEPED, CHED, AND TESDA SHALL, IN CONSULTATION WITH THE DEPARTMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY (DICT), ESTABLISH AN ONLINE PORTAL TO RECEIVE AND PROCESS APPLICATIONS FOR THE ADOPT-A-SCHOOL PROGRAM.”

SEC. 6. Sections 5 and 6 of Republic Act No. 8525 are hereby repealed and replaced with a new Section 5, to read as follows:

“SEC. 5. INCENTIVES FOR ADOPTING INDIVIDUALS OR ENTITIES. – NOTWITHSTANDING ANY LAW, RULE, OR REGULATION TO THE CONTRARY, ADOPTING INDIVIDUALS OR ENTITIES SHALL ENJOY THE FOLLOWING INCENTIVES:

(A) ADDITIONAL DEDUCTION FOR EXPENSES INCURRED FOR THE ADOPTION. – EXPENSES ACTUALLY, DIRECTLY, AND EXCLUSIVELY INCURRED BY THE ADOPTING INDIVIDUALS OR JURIDICAL ENTITIES FOR THE “ADOPT-A-SCHOOL PROGRAM” SHALL BE ALLOWED ADDITIONAL DEDUCTION FROM THEIR GROSS INCOME EQUIVALENT TO ONE HUNDRED PERCENT (100%) OF SUCH EXPENSES FOR DONATIONS GIVEN TO FOURTH AND FIFTH CLASS PROVINCES, MUNICIPALITIES, CITIES AND OTHER LGUS EXPERIENCING SEVERE SHORTAGES, INSUFFICIENT BUDGET OR HAVING NUMEROUS POOR BUT HIGH PERFORMING LEARNERS.

FOR DONATIONS GIVEN TO SCHOOLS OTHER THAN THOSE MENTIONED IN THE PRECEDING PARAGRAPH, THE ADOPTING INDIVIDUALS OR JURIDICAL ENTITIES SHALL BE ALLOWED AN ADDITIONAL DEDUCTION FROM THE GROSS INCOME, EQUIVALENT TO FIFTY PERCENT (50%) OF SUCH EXPENSES FOR DONATIONS.

VALUATION OF ASSISTANCE OTHER THAN MONEY SHALL BE BASED ON THE ACQUISITION COST OF THE GOODS, SERVICES AND REAL PROPERTY. SUCH VALUATION SHALL TAKE INTO CONSIDERATION THE DEPRECIATED VALUE OF THE GOODS AND REAL PROPERTY IN CASE SAID GOODS AND REAL PROPERTY HAS ALREADY BEEN USED.

(B) ADDITIONAL DEDUCTION FOR HIRING OF PUBLIC SENIOR HIGH SCHOOL (SHS) GRADUATES. – ADOPTING INDIVIDUALS OR JURIDICAL ENTITIES WHO HIRE SHS GRADUATES FROM THEIR PARTNER PUBLIC SCHOOL SHALL ENJOY AN ADDITIONAL DEDUCTION EQUIVALENT TO TWENTY PERCENT (20%) OF THE SALARIES, WAGES, AND BENEFITS PAID TO THE EMPLOYED SHS GRADUATE DURING THEIR FIRST YEAR OF EMPLOYMENT.

(C) EXEMPTION FROM TAXES AND DUTIES. — DONATIONS

MADE UNDER THE PROGRAM BY A QUALIFIED ADOPTING INDIVIDUAL OR JURIDICAL ENTITY, WHETHER DOMESTIC OR FOREIGN, INCLUDING A REGISTERED BUSINESS ENTERPRISE LOCATED IN A SPECIAL ECONOMIC ZONE OR FREEPORT ZONE, SHALL BE ENTITLED TO THE FOLLOWING EXEMPTIONS:

- (1) THE DONATION OR TRANSFER OF GOODS, REAL PROPERTY, OR SERVICES SHALL BE EXEMPT FROM DONOR'S TAX, VALUE-ADDED TAX, EXCISE TAX, DOCUMENTARY STAMP TAX, AND OTHER NATIONAL TAXES AND CHARGES IMPOSED BY REASON OF THE DONATION OR TRANSFER; AND**
- (2) GOODS IMPORTED EXCLUSIVELY FOR DONATION UNDER THE PROGRAM SHALL BE EXEMPT FROM CUSTOMS DUTIES, VALUE-ADDED TAX AND EXCISE TAX ON IMPORTATION, AND OTHER NATIONAL TAXES AND CHARGES INCIDENT TO THEIR IMPORTATION.**

THE FOREGOING EXEMPTIONS SHALL APPLY ONLY UPON CERTIFICATION BY THE CERTIFICATION BY DEPED, CHED, OR TESDA, AS MAY BE APPROPRIATE, THAT THE DONATION IS COVERED BY AN APPROVED AGREEMENT UNDER THE PROGRAM AND IS NECESSARY AND SUITABLE FOR THE INTENDED EDUCATIONAL PURPOSE: PROVIDED, THAT THE DONATED PROPERTY SHALL BE USED EXCLUSIVELY FOR THE PURPOSES SPECIFIED IN THE APPROVED AGREEMENT AND SHALL NOT BE SOLD, LEASED, EXCHANGED, TRANSFERRED, OR OTHERWISE DISPOSED OF FOR MATERIAL CONSIDERATION: PROVIDED, FURTHER, THAT THE TRANSFER OF DONATED PROPERTY TO ANOTHER QUALIFIED BENEFICIARY UNDER THE PROGRAM MAY BE ALLOWED UPON PRIOR APPROVAL OF THE APPROPRIATE IMPLEMENTING AGENCY: PROVIDED, FINALLY, THAT ANY UNAUTHORIZED USE OR DISPOSITION SHALL RENDER THE PERSON RESPONSIBLE THEREFOR LIABLE FOR THE TAXES AND DUTIES PREVIOUSLY EXEMPTED, TOGETHER WITH THE APPLICABLE INTEREST AND PENALTIES.

(D) NAMING RIGHTS FOR ADOPTIVE PRIVATE ENTITIES. -- IN ACCORDANCE WITH EXISTING LAWS AND SUBJECT TO THE GUIDELINES THAT SHALL BE PROVIDED IN THE IRR, THE ADOPTING INDIVIDUAL OR JURIDICAL ENTITY MAY BE ENTITLED TO HAVE THEIR NAME DISPLAYED BENEATH THE NAME OF THE SCHOOL AFTER WORDS INDICATING THAT THE SCHOOL IS UNDER THE "ADOPT-A-SCHOOL PROGRAM."

SEC. 7. A new Section 6 is hereby inserted in lieu of the repealed Section 6 of Republic Act No. 8525, and shall read as follows:

"SEC. 6. ASSESSMENT OF EDUCATION SECTOR NEEDS AND

PRIORITIES. – THE DEPED, CHED, AND TESDA, THROUGH THEIR RESPECTIVE FIELD OFFICES, SHALL MAKE AN ANNUAL ASSESSMENT OF THE NEEDS AND PRIORITIES OF PUBLIC EDUCATION INSTITUTIONS WITHIN THEIR JURISDICTIONS, WHICH MAY SERVE AS A GUIDE FOR STRATEGIC INTERVENTIONS IN PARTNERSHIP WITH THE PRIVATE SECTOR.”

SEC. 8. Section 7 of Republic Act No. 8525 is hereby amended to read as follows:

“SEC. 7. *ADOPT-A-SCHOOL Coordinating Council.* – An ADOPT-A-SCHOOL Coordinating Council, hereinafter referred to as the Council, is hereby created to coordinate and monitor the implementation of this Act. The Council shall be composed of the Secretary of the [~~Department of Education, Culture and Sports~~] **DEPED, as Chairperson; the Chairman of the [~~Commission on Higher Education~~] **CHED** and the Director-General of the [~~Technical Education and Skills Development Authority~~] **TESDA**, as Co-Chairpersons; **THE SECRETARY OF THE DEPARTMENT OF TRADE AND INDUSTRY (DTI); THE SECRETARY OF THE DEPARTMENT OF LABOR AND EMPLOYMENT (DOLE); THE COMMISSIONER OF THE BUREAU OF INTERNAL REVENUE (BIR) AND A REPRESENTATIVE FROM A REPUTABLE BUSINESS GROUP TO BE APPOINTED BY THE PRESIDENT OF THE PHILIPPINES, AS MEMBERS. THE REPRESENTATIVE FROM A REPUTABLE BUSINESS GROUP SHALL HAVE A TERM OF THREE (3) YEARS AND MAY BE REAPPOINTED FOR ANOTHER THREE (3) YEARS** [~~and the Director-general of the Presidential Council for Countryside Development~~], ~~and a representative from a [national federation of chambers of commerce and industry to be appointed by the President of the Philippines, as members].~~**

THE SECRETARIES OF DEPED, DTI, AND DOLE, THE CHAIRMAN OF CHED, THE DIRECTOR-GENERAL OF TESDA, AND THE COMMISSIONER OF THE BIR MAY DESIGNATE THEIR RESPECTIVE ALTERNATES WITH RANKS NOT LOWER THAN ASSISTANT SECRETARY OR ITS EQUIVALENT. ALL ALTERNATES SHALL BE AUTHORIZED TO DECIDE FOR OR ON BEHALF OF THEIR RESPECTIVE PRINCIPALS.”

The Council shall meet once every three (3) months. The Chairpersons and members shall not receive compensation but shall be entitled to reimbursements for reasonable expenses related to the Council's activities.

~~[The DECS, CHED, and TESDA through a mutual agreement, shall each make provisions for the Secretariat of the Council.]~~

SEC. 9. A new Section 7-A is hereby inserted after Section 7 of Republic Act No. 8525, and shall read as follows:

“SEC. 7-A. *THE ADOPT-A-SCHOOL PROGRAM SECRETARIAT.* – FOR

THE SUSTAINABILITY OF THE PROGRAM, THERE SHALL BE ESTABLISHED UNDER THE DEPED, AN ADOPT-A-SCHOOL PROGRAM COUNCIL SECRETARIAT. FOR THESE PURPOSES, THE DEPED IN COORDINATION WITH THE DBM SHALL CREATE THE NECESSARY POSITIONS TO FULLY STAFF THE COUNCIL SECRETARIAT: PROVIDED, THAT TESDA, CHED, BIR, DTI, AND DOLE SHALL DESIGNATE AT LEAST TWO (2) PERSONNEL AS THEIR AGENCY REPRESENTATIVE TO BE PART OF THE COUNCIL SECRETARIAT.

THE COUNCIL SECRETARIAT SHALL PROVIDE OVERALL MANAGEMENT AND COORDINATION OF THE ADOPT-A-SCHOOL PROGRAM AND SHALL PERFORM THE FOLLOWING FUNCTIONS:

(A) IMPLEMENT POLICIES SET BY THE COORDINATING COUNCIL;

(B) COORDINATE THE ADOPT-A-SCHOOL PROGRAM AT ALL GOVERNANCE LEVELS;

(C) RECOMMEND POLICIES, PLANS, AND PRIORITIES TO THE COORDINATING COUNCIL;

(D) PROVIDE TECHNICAL ASSISTANCE AND SUPPORT IN CRITICAL AREAS AND STAGES OF IMPLEMENTATION;

(E) RECEIVE, PROCESS, AND REVIEW DOCUMENTS RELATING TO THE APPLICATION FOR TAX INCENTIVES; AND

(F) PERFORM SUCH OTHER FUNCTIONS AS MAY BE NECESSARY OR DIRECTED BY THE COORDINATING COUNCIL.”

SEC. 10. Section 8 of Republic Act No. 8525 is hereby amended to read as follows:

“SEC. 8. *Rules and Regulations.* – The [~~DECS~~] **DEPED, CHED and TESDA, in consultation with the Department of Finance, shall formulate the rules and regulations to implement this Act.”**

SEC. 11. A new Section 8-A is hereby inserted after Section 8 of Republic Act No. 8525, and shall read as follows:

“SEC. 8-A. *ADOPT-A-SCHOOL PROGRAM TRUST FUND.* – THERE IS HEREBY ESTABLISHED IN THE NATIONAL TREASURY A SINGLE ADOPT-A-SCHOOL PROGRAM TRUST FUND, WHICH SHALL CONSIST OF ALL CASH DONATIONS RECEIVED FOR THE IMPLEMENTATION OF THE PROGRAM BY THE DEPARTMENT OF EDUCATION, COMMISSION ON HIGHER EDUCATION, TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, STATE UNIVERSITIES AND COLLEGES, AND

OTHER PARTICIPATING GOVERNMENT EDUCATIONAL INSTITUTIONS. ALL SUCH DONATIONS SHALL BE REMITTED TO THE NATIONAL TREASURY AND RECORDED AS TRUST RECEIPTS UNDER THE FUND.

THE COUNCIL SHALL SERVE AS TRUSTEE OF THE FUND AND SHALL AUTHORIZE ITS ALLOCATION AND UTILIZATION, TAKING INTO ACCOUNT THE PURPOSE AND INTENDED BENEFICIARY SPECIFIED BY THE DONOR. AMOUNTS ALLOCATED FROM THE FUND SHALL BE RELEASED TO AND UTILIZED BY THE APPROPRIATE GOVERNMENT EDUCATION AGENCY OR INSTITUTION.

THE ACCEPTANCE, RECEIPT, REMITTANCE, RELEASE, UTILIZATION, ACCOUNTING, AND AUDIT OF THE FUND SHALL BE SUBJECT TO APPLICABLE BUDGETING, TREASURY, ACCOUNTING, AND AUDITING LAWS, RULES, AND REGULATIONS. THE FUND SHALL BE USED EXCLUSIVELY FOR PURPOSES AUTHORIZED UNDER THIS ACT AND CONSISTENT WITH ANY LAWFUL CONDITIONS IMPOSED BY THE DONOR.”

SEC 12. Transitory Provision. – Pending and ongoing transactions or donations under Republic Act No. 8525 shall continue to be governed by the provisions applicable at the time they were commenced: Provided, That upon the effectivity of this Act, an adopting individual or juridical entity may elect to avail of the provisions of this Act if these are more favorable, subject to the implementing rules and regulations.

SEC. 13. Implementing Rules and Regulations. – Within one hundred eighty (180) days from the effectivity of this Act, the DepEd, CHED, TESDA, DTI and DOLE, in consultation with the DOF, BIR, BOC, and other relevant government agencies, shall formulate the implementing rules and regulations of this Act.

SEC 14. Separability Clause. – If any portion or provision of this Act is declared unconstitutional, the remainder of this Act or any provision not affected thereby shall remain in full force and effect.

SEC. 15. Repealing Clause. – All other laws, acts, presidential decrees, executive orders, presidential proclamations, issuances, rules and regulations or parts thereof, which are contrary or inconsistent with any of the provisions of this Act are hereby repealed, amended, or modified accordingly.

SEC. 16. Effectivity. – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,