

TWENTIETH CONGRESS OF THE
REPUBLIC OF THE PHILIPPINES
Second Regular Session

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**HOUSE OF REPRESENTATIVES
HOUSE BILL No. 11391**



Introduced by **REP. CLAUDINE DIANA D. BAUTISTA-LIM**

**AN ACT GRANTING A STUDENT DISCOUNT ON THE PURCHASE OF
EDUCATIONAL ELECTRONIC DEVICES, PRESCRIBING THE GUIDELINES FOR ITS
IMPLEMENTATION, AND FOR OTHER PURPOSES**

EXPLANATORY NOTE

The 1987 Philippine Constitution declares that the State shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all.¹ In today's increasingly digital learning environment, access to electronic devices has become indispensable to achieving this constitutional mandate.

The COVID-19 pandemic accelerated the integration of technology into the country's educational system. Even after the resumption of face-to-face classes, digital learning continues to play a vital role in classroom instruction, research, online assessments, project preparation, virtual collaboration, and access to educational resources.² Consequently, laptops, desktop computers, tablets, and other educational electronic devices are no longer considered luxury items but essential learning tools.

Unfortunately, the high cost of these devices remains a significant financial burden for many Filipino families. Students from low- and middle-income households often struggle to acquire the necessary technology, resulting in unequal access to educational opportunities and widening the digital divide.³ Many students are compelled to share devices with other family members or rely on outdated equipment that hinders their academic performance.

This proposed measure seeks to address this concern by granting qualified students a twenty percent (20%) discount on the purchase of educational electronic devices. By reducing the cost of acquiring these essential tools, the measure aims to improve digital inclusion, enhance educational outcomes, promote academic excellence, and empower students to fully participate in an increasingly technology-driven society.

Beyond assisting individual learners, the measure is expected to contribute to the country's broader goals of developing a digitally competent workforce, strengthening innovation, and improving national competitiveness.⁴ Investing in students' access to

technology is an investment in the nation's human capital and long-term economic development.

This proposed legislation likewise encourages collaboration among educational institutions, government agencies, and accredited retailers to ensure that the benefits of the program are implemented efficiently, transparently, and responsibly while preventing fraud and abuse.

By making educational technology more affordable, this measure affirms the State's commitment to ensuring that no Filipino student is deprived of educational opportunities because of financial constraints.

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


CLAUDINE DIANA D. BAUTISTA-LIM
DUMPER PTDA Party-List

1. 1987 Constitution of the Republic of the Philippines, Article II, Section 17 and Article XIV, Sections 1 and 2.

2. United Nations Educational, Scientific and Cultural Organization (UNESCO), *Reimagining Our Futures Together: A New Social Contract for Education* (2021); and UNESCO, *Global Education Monitoring Report* (2023).

3. World Bank, *Philippines Digital Economy Report 2024*.

4. Organization for Economic Co-operation and Development, *Digital Education Outlook* (2023).

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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 "**Student Educational Device Discount Act.**"

SECTION 2. Declaration of Policy. - It is hereby declared the policy of the State to promote quality, accessible, and inclusive education by ensuring that students have equitable access to digital learning tools and technologies. The State recognizes that electronic devices such as laptops, desktop computers, tablets, and similar educational technologies have become essential learning tools in both traditional and digital learning environments. It is therefore imperative to lessen the financial burden on Filipino families by granting qualified students discounts on the purchase of educational electronic devices.

SECTION 3. Definition of Terms. - For purposes of this Act:

(a) **Student** refers to any Filipino citizen currently enrolled in a recognized public or private elementary, secondary, technical-vocational, undergraduate, graduate, or post-graduate educational institution duly recognized by the Department of Education (DepEd), the Commission on Higher Education (CHED), or the Technical Education and Skills Development Authority (TESDA).

(b) **Educational Electronic Devices** refer to laptops, desktop computers, tablets, e-book readers, and other electronic devices prescribed or recognized by educational institutions as necessary for academic instruction, research, projects, online learning, or educational activities.

(c) **Accredited Retailer** refers to any manufacturer, distributor, or retail establishment duly registered with the Department of Trade and Industry (DTI) or other appropriate government agency authorized to sell electronic devices covered by this Act.

SECTION 4. Student Discount. - Qualified students shall be entitled to a twenty percent (20%) discount on the purchase of one (1) educational electronic device every three (3) years from accredited retailers.

The discount shall apply to the retail selling price exclusive of any promotional discounts already granted by the retailer. The student shall receive whichever discount is higher.

SECTION 5. Covered Devices. - The discount shall apply to:

1. Laptop computers;
2. Desktop computers;
3. Tablet computers;
4. Hybrid laptop-tablet devices;
5. Educational e-book readers; and
6. Other electronic devices as may be determined by the DTI, DepEd, CHED, and TESDA to be primarily used for educational purposes.

Accessories, gaming consoles, entertainment devices, mobile phones primarily intended for communication, smartwatches, and other non-essential electronic gadgets shall not be covered unless expressly determined by the implementing agencies to be necessary educational tools.

SECTION 6. Eligibility Requirements. - To avail of the discount, the student shall present:

- (a) A valid school identification card or certificate of enrollment;
- (b) A valid government-issued identification card or other proof of identity; and
- (c) Such additional documents as may be prescribed under the Implementing Rules and Regulations (IRR).

For minors, the purchase may be made by a parent or legal guardian upon presentation of the student's documentary requirements.

SECTION 7. Tax Incentives. - Retailers granting the discount under this Act may claim the amount of the discount as a deductible expense for income tax purposes, subject to existing tax laws, rules, and regulations and verification by the Bureau of Internal Revenue (BIR).

SECTION 8. Prevention of Abuse. - Any person who fraudulently avails of the student discount by using falsified documents or misrepresenting eligibility shall be liable under existing laws and shall be permanently disqualified from availing of the benefits provided under this Act.

Retailers found to have knowingly participated in fraudulent transactions shall likewise be subject to administrative and criminal sanctions under applicable laws.

SECTION 9. Information Campaign. - The Department of Education, Commission on Higher Education, Technical Education and Skills Development Authority, Department of Trade and Industry, and Department of Information and Communications Technology shall jointly conduct nationwide information campaigns to inform students, schools, retailers, and the general public of the benefits and procedures under this Act.

SECTION 10. Implementing Rules and Regulations. - Within ninety (90) days from the effectivity of this Act, the Department of Trade and Industry, in coordination with the Department of Education, Commission on Higher Education, Technical Education and Skills Development Authority, Department of Information and Communications Technology, Department of Finance, and Bureau of Internal Revenue, shall promulgate the necessary rules and regulations for the effective implementation of this Act.

SECTION 11. Appropriations. - The amount necessary for the initial implementation of this Act shall be charged against the current appropriations of the concerned agencies. Thereafter, such sums as may be necessary shall be included in the annual General Appropriations Act.

SECTION 12. Separability Clause. - If any provision of this Act is declared unconstitutional or invalid, the remaining provisions not affected thereby shall remain in full force and effect.

SECTION 13. Repealing Clause. - All laws, executive orders, rules, regulations, or parts thereof inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION 14. Effectivity. - This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,