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

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SENATE

S.B. No. 1745

Introduced by **SENATOR IMEE R. MARCOS**

AN ACT
AMENDING SECTION 288 OF THE NATIONAL INTERNAL REVENUE
CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

EXPLANATORY NOTE


Article XIII, Section 1 of the 1987 Constitution provides that, "*The Congress shall give highest priority to the enactment of measures that protect and enhance the right of all the people to human dignity, reduce social, economic, and political inequalities, and remove cultural inequities by equitably diffusing wealth and political power for the common good.*"

In 2020, the World Health Organization (WHO) declared a global health emergency and an outbreak of the novel coronavirus (nCoV), later on named as Corona virus 2019 (COVID-19), which was first reported in Wuhan, China on 31 December 2019. After careful assessment by the WHO, COVID-19 was declared a pandemic on 11 March 2020. "*Pandemic*" is known as the worldwide spread of disease while, an "*epidemic*" is the occurrence in a community or region of cases of an illness, specific health-related behavior, or other health-related events clearly in excess of normal expectancy.

The COVID-19 pandemic has already caused over 218,000 cases worldwide and 9,177 deaths. In the Philippines, as of 20 March 2020, there are already 230 cases and 18 deaths. In the midst of the COVID-19 pandemic and the declaration of an "*Enhanced Community Quarantine*" by President Rodrigo Duterte, the Filipinos' way of life are severely hampered since majority of business operations are suspended, including jobs, and many establishments implemented a "*No Work, No Pay*" policy.

In order to address the needs of the Filipinos, especially the underprivileged and those in the vulnerable sector, this bill seeks to provide unconditional cash transfer to households gravely affected by the effects of an epidemic or pandemic crisis thereby providing financial, health, and food assistance for a period of three (3) consecutive years from its occurrence.

Thus, the immediate passage of this bill is earnestly sought.


IMEE R. MARCOS

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AN ACT AMENDING SECTION 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

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

1 **SECTION 1. Short Title.** – This Act shall be known as the "*Financial, Health,*
2 *and Food Assistance in Times of Epidemic and Pandemic Crisis Act.*"

3
4 **Sec. 2. Declaration of Policy.** – It is hereby declared the policy of the State to
5 give highest priority to the enactment of measures that protect and enhance the right
6 of all the people to human dignity, reduce social, economic, and political inequalities by
7 equitably diffusing wealth and political power for the common good. In this end,
8 unconditional cash transfers shall be provided to households gravely affected by
9 epidemic and pandemic crisis to provide financial, health, and food assistance thereby,
10 aiding the people in times of dire need.

11
12 **Sec. 3.** Sec. 288 of the National Internal Revenue Code (NIRC) of 1997, as
13 amended, is hereby further amended to read as follows:

14 "Sec. 288. Disposition of Incremental Revenue - x x x

15 "(A) XXX

16 "(B) XXX

17 "(C) XXX

18 "(D) XXX

19 "(E) XXX

20 "(F) Incremental Revenues from the Tax Reform for
21 Acceleration and Inclusion
22
23

1 (TRAIN). - For five (5) years from the effectivity of this Act, the yearly
2 incremental revenues generated shall be automatically appropriated
3 as follows: XXX

4 "(c) A social welfare and benefits program where qualified
5 beneficiaries shall be provided with a social benefits card to avail of
6 the following social benefits:

7
8 "(i) Unconditional cash transfer to households in the first to seventh
9 income deciles of the National Household Targeting System for
10 Poverty Reduction (NHTS-PR), Pantawid Pamilyang Pilipino Program,
11 and the social pension program for a period of three (3) years from
12 the effectivity of this Act: Provided, That the unconditional cash
13 transfer shall be Two hundred pesos (P200.00) per month for the first
14 year and Three hundred pesos (P300.00) per month for the second
15 year and third-year, to be implemented by the Department of Social
16 Welfare and Development (DSWD);

17
18 **(ii) UNCONDITIONAL CASH TRANSFER TO HOUSEHOLDS**
19 **GRAVELY AFFECTED BY THE EFFECTS OF EPIDEMIC OR**
20 **PANDEMIC CRISIS TO PROVIDE FINANCIAL, HEALTH, AND**
21 **FOOD ASSISTANCE TO FILIPINOS ESPECIALLY THE**
22 **UNDERPRIVILEGED AND VULNERABLE SECTORS, FOR A**
23 **PERIOD OF THREE (3) CONSECUTIVE YEARS FROM ITS**
24 **OCCURRENCE: PROVIDED, THAT THE UNCONDITIONAL CASH**
25 **TRANSFER SHALL BE THREE HUNDRED PESOS (PHP 300.00)**
26 **OR IN KIND PER MONTH WHICH SHALL BE IMPLEMENTED BY**
27 **THE DSWD AND SHALL BE INCLUDED IN THE GENERAL**
28 **APPROPRIATIONS ACT (GAA): PROVIDED, FURTHER THAT**
29 **SUCH HOUSEHOLDS SHALL BE DETERMINED IN**
30 **ACCORDANCE TO THE QUALIFICATIONS WHICH SHALL BE**
31 **DETERMINED BY THE NATIONAL GOVERNMENT, IN**
32 **CONSULTATION WITH THE DSWD;**

33 x x x"

34
35 **Sec. 4.** Section 288 of the NIRC of 1997, as amended, shall be renumbered
36 accordingly.

37
38 **Sec. 5. *Implementing Rules and Regulations.*** – The concerned departments and
39 agencies shall issue the implementing rules and regulations for this Act within sixty (60)
40 days after the approval of this Act.

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42 **Sec. 6. *Repealing Clause.*** – Any law, decrees, orders, rules and regulations or
43 other issuances or part thereof inconsistent with the provisions of this Act are hereby
44 repealed, or modified accordingly.

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Sec. 7. Separability Clause. – If any part 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. 8. Effectivity Clause. – This Act shall take effect after fifteen (15) days following the completion of its publication in the Official Gazette or in a newspaper of general circulation in the Philippines.

Approved,