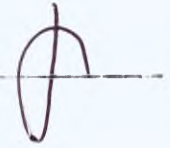


NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

23 MAY 22 P 4 :44

RECEIVED BY: _____



SENATE
S. No. 2223

Introduced by Senator MANUEL "LITO" M. LAPID

AN ACT
EXPANDING THE GRANT OF TWENTY PERCENT (20%) DISCOUNT AND
EXEMPTION FROM THE VALUE ADDED TAX (VAT) TO SENIOR CITIZENS TO
INCLUDE MEDICINES, SUPPLEMENTS, VITAMINS, HERBAL PRODUCTS,
AND FORMULATED MILK MEDICALLY DULY PRESCRIBED OR
RECOMMENDED BY PHYSICIANS

EXPLANATORY NOTE

The elderly population holds a significant and crucial role in our society, having made valuable contributions to the economy during their younger and more active years. As they get older, they are forced to rely on their savings and pensions to sustain themselves and to cover for their basic needs, which include healthcare costs. Given the contributions they have made in our society and in accordance with the Constitutional mandate to care for the elderly and encourage their continued contribution to nation building, sufficient assistance should be provided for them to somehow ease their hardships. One way the government could do to achieve this goal is precisely what this bill proposes, which is to acknowledge the need for senior citizens to be granted additional protection in consideration of their age and heightened susceptibility to risks.

Currently, business establishments are obligated to provide senior citizens with a twenty percent (20%) discount on certain goods and services to senior citizens, and an additional twelve (12%) value-added tax exemption. However, the passage of R.A. No. 9994, Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens

Act of 2010", led to evasion of the obligation by several businesses in providing the privileges that senior citizens are entitled to under the law, because of the failure to clearly define the term "medicines" therein.

No less than the Constitution provides that the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health, and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged, sick, elderly, disabled, women and children.

Thus, to provide greater protection to senior citizens, this bill proposes to amend R.A. No. 9257, otherwise known as the Expanded Senior Citizens Act of 2003", to expand the scope of benefits and privileges already afforded to them. This would entail the inclusion of essential products, such as medicines, supplements, vitamins, herbal products, and formulated milk, which are often prescribed by their doctors to help them maintain their required nutritional levels due to their increased exposure to health risks.

Kung nabibigyan po ang ating mga senior citizen ng diskuwento sa gamot, lalong dapat din po silang mabigyan ng sustento para po sa mga dietary supplement tulad ng bitamina at gatas na makakatulong sa kanila maging malusog at makaiwas sa sakit.

Inaasahan po natin na sa tulong nitong panukalang batas na ito ay mapo-promote po natin ang mabuting kalusugan sa atin pong mga senior citizen.

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



MANUEL "LITO" M. LAPID

Senator

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1 **AN ACT**

2 **EXPANDING THE GRANT OF TWENTY PERCENT (20%) DISCOUNT AND**
3 **EXEMPTION FROM THE VALUE ADDED TAX (VAT) TO SENIOR CITIZENS TO**
4 **INCLUDE MEDICINES, SUPPLEMENTS, VITAMINS, HERBAL PRODUCTS,**
5 **AND FORMULATED MILK MEDICALLY DULY PRESCRIBED OR**
6 **RECOMMENDED BY PHYSICIANS**

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

7 **SECTION 1. Short Title.** – This Act shall be known as "*Abot-Kayang Gamot,*
8 *Bitamina at Gatas Para sa Malusog na Senior Citizen Act.*"

9 **SECTION 2. Declaration of Policy.** – It is the declared policy of the State to
10 protect and uphold the rights and welfare of senior citizen and promote their good
11 health and well-being.

12 Article XIII, Section 11 provides that the State shall adopt an integrated and
13 comprehensive approach to health development which shall endeavor to make
14 essential goods, health, and other social services available to all the people at
15 affordable cost. There shall be priority for the needs of the underprivileged, sick,
16 elderly, disabled, women and children. Consonant with these Constitutional mandates,
17 the State shall ensure that medicines, supplements, vitamins, herbal products, and
18 formulated milk medically prescribed by physicians that provide necessary and
19 required nutrition to Senior Citizens shall be granted a twenty percent (20%) discount

1 shall likewise be exempt from Value Added Tax (VAT) so that the senior citizens can
2 avail thereof at reasonable prices.

3 **SECTION 3.** Section 2 of Republic Act no. 7432, as amended by Republic Act
4 No. 9257 otherwise known as the "Expanded Senior Citizens Act of 2003", and further
5 amended by Republic Act No. 9994, otherwise known as the "Expanded Senior Citizens
6 Act of 2010", is hereby further amended to read as follows:

7 *Sec. 2. Definition of terms.* – For purposes of this Act, these terms are defined
8 as follows:

9 xxx

10 **(D) MEDICINES REFER TO PRESCRIPTION AND NON-**
11 **PRESCRIPTION/OVER-THE COUNTER DRUGS, BOTH**
12 **GENERIC AND BRANDED, DULY PRESCRIBED BY**
13 **PHYSICIANS, AND APPROVED BY THE DEPARTMENT OF**
14 **HEALTH (DOH) AND THE FOOD AND DRUG**
15 **ADMINISTRATION (FDA), WHICH ARE INTENDED FOR**
16 **USE IN THE DIAGNOSIS, CURE, MITIGATION,**
17 **TREATMENT OR PREVENTION OF HUMAN DISEASE OR**
18 **SICKNESS;**

19 **(E) SUPPLEMENTS REFER TO PRESCRIPTION AND NON-**
20 **PRESCRIPTION/OVER-THE-COUNTER MEDICAL AND**
21 **DIETARY SUPPLEMENTS, BOTH GENERIC AND BRANDED,**
22 **INCLUDING VITAMINS, HERBAL PRODUCTS AND**
23 **FORMULATED MILK, DULY PRESCRIBED OR**
24 **RECOMMENDED BY PHYSICIANS, AND APPROVED BY**
25 **DOH AND FDA, WHICH ARE INTENDED FOR USE IN THE**
26 **DIAGNOSIS, CURE, MITIGATION, TREATMENT OR**
27 **PREVENTION OF HUMAN DISEASE OR SICKNESS;**

28 **(F) [(d)] *Medical Services*** refer to hospital services, professional
29 services, physicians and other health care professional and

1 diagnostics and laboratory tests that the necessary for the
2 diagnosis or treatment of an illness or injury;

3 xxx”

4 **SECTION 4.** Section 4 of Republic Act No. 7432, as amended by Republic Act
5 No. 9257, otherwise known as the “Expanded Senior Citizens Act of 2003”, and further
6 amended by Republic Act No. 9994, otherwise known as the “Expanded Senior Act of
7 2010”, is hereby further amended to read as follows:

8 “Sec.4. Privileges for the Senior Citizens. – The senior citizens
9 shall be entitled to the following:

10 (a) the grant of twenty percent (20%) discount and
11 exemption from the value-added tax (VAT), if applicable,
12 on the sale of the following goods and services from all
13 establishments, for the exclusive use and enjoyment or
14 availment of the senior citizen:

15 (1) on the purchase of medicines **AS**
16 **DEFINED IN THIS ACT**, including the
17 purchase of influenza and pneumococcal
18 vaccines, and such other essential medical
19 supplies, accessories and equipment to be
20 determined by the Department of Health
21 (DOH);

22 **(2) ON THE PURCHASE OF**
23 **SUPPLEMENTS AS DEFINED IN THIS**
24 **ACT;**

25 **(3) [(2)]** on the professional fees of
26 attending physician/s in all private hospitals,
27 medical facilities, outpatient clinics and
28 home health care services;

1

(10) [(9)] on funeral and burial services for
the death of senior citizens;"

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SECTION 5. Repealing Clause. — All laws, decrees, letters of instruction, resolutions orders or parts thereof which are inconsistent with the provisions of this Act are hereby repealed, modified or amended accordingly.

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SECTION 6. Effectivity Clause. -- This act shall take effect fifteen (15) days after its publication in the Official Gazette or in two (2) newspapers of general circulation.

9

Approved,