

8
NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



'22 JUL 12 A10 :26

SENATE

S.B. No. 326

RECEIVED BY: 

Introduced by SENATOR SONNY ANGARA

AN ACT
FURTHER EXPANDING THE INCENTIVES GRANTED TO NATIONAL ATHLETES
AND COACHES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 10699
OR THE "NATIONAL ATHLETES AND COACHES BENEFITS AND INCENTIVES
ACT."

EXPLANATORY NOTE

In the 2019 Southeast Asian (SEA) Games, the Philippines displayed a dominant performance, having finished first place among the participating nations with a total of more than 300 medals – over 100 of which are gold. In fact, this has been our best SEA games performance since 2005 wherein the country finished first and tallied 291 medals.

Meanwhile, amidst the hardships of our ongoing bout against the effects of COVID-19, our national athletes and coaches gave the country a renewed sense of hope and inspiration by finishing the 2020 Tokyo Olympics with the best performance ever recorded since the Philippines' first participation in 1924. Out of the 19 athletes that were sent to compete in the world's biggest sporting event, four were able to bring home medals: one bronze from boxer Eumir Marcial, two silvers from boxers Nesthy Petecio and Carlo Paalam, and one gold from weightlifter Hidilyn Diaz – our first gold in close to a century of competing in the Olympics.

Finally, in the recently concluded 2022 SEA Games held in Vietnam, the country ranked 4th overall with 52 gold medals, 70 silver medals, and 104 bronze medals – just behind Indonesia (3rd place), Thailand (2nd place), and host country Vietnam (1st place).

With such a stellar performance, it is only fitting that our national athletes and their coaches receive higher incentives from the government as they go on to compete in other international competitions. And while R.A. No. 10699 – which this representation helped usher into law – provided for expanded incentives for our national athletes and coaches, there is a need to increase the said cash incentives under the law to reflect the gratitude this country has for the enormous work and sacrifice that our national athletes and coaches have put in to bring pride and honor to the Philippines.

The added incentives will encourage Filipinos to engage in sports – especially those which have yet to attract mainstream popularity – and represent the country in the future. This measure will also provide additional support for the recipients to further hone their skills and expertise – whether here in the Philippines or abroad. It is also our hope that the increased cash incentives can also help our national athletes to be free from the worry of providing for their day-to-day necessities and instead focus on their respective sports.

Furthermore, the bill intends to free our national athletes, coaches, and donors from the burden of having their rewards, benefits, and other forms of incentives taxed under existing rules and regulations. While there may be foregone revenue on the side of the government, this can be considered minute compared to the honor and pride our winning national athletes and coaches bring to the country. In addition, this measure will not only further incentivize our athletes and coaches but also create a more conducive and enticing environment for our private sector to continue supporting our country's collective endeavor of winning more international sports competition.

As a nation proud of its national athletes and coaches, approval of this bill is earnestly sought.



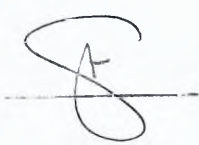
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AN ACT
FURTHER EXPANDING THE INCENTIVES GRANTED TO NATIONAL ATHLETES AND COACHES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 10699 OR THE "NATIONAL ATHLETES AND COACHES BENEFITS AND INCENTIVES ACT."

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

1 **SECTION 1.** Section 4 of Republic Act No. 10699 otherwise known as the
2 "National Athletes and Coaches Benefits and Incentives Act", is hereby further
3 amended to read as follows:

4 "Sec. 4. *Benefits and Privileges for National Athletes and Coaches* – Any
5 national athlete and coach, as defined herein and who is currently
6 registered as such, shall be entitled to the following:

7 (a) x x x;

8 **"(I) EXEMPTION FROM NATIONAL TAXES, FEES AND CHARGES**
9 **OF THE REWARDS, BENEFITS, AND OTHER FORMS OF**
10 **INCENTIVES GIVEN TO NATIONAL ATHLETES AND COACHES**
11 **WHO COMPETE OR WIN IN INTERNATIONAL SPORTS**
12 **COMPETITIONS AS DEFINED UNDER THIS ACT, SUBJECT TO**
13 **THE RULES AND REGULATIONS TO BE ISSUED BY THE**
14 **DEPARTMENT OF FINANCE (DOF) AND THE BUREAU OF**
15 **INTERNAL REVENUE (BIR): PROVIDED, THAT THE FAILURE TO**
16 **PROMULGATE RULES AND REGULATIONS FOR THIS PURPOSE**
17 **SHALL NOT PRECLUDE THIS PROVISION FROM TAKING**
18 **EFFECT: PROVIDED FURTHER, THAT THE AFORMENTIONED TAX**
19 **EXEMPTION SHALL BE AVAILED WITHIN SIX (6) MONTHS**
20 **FROM THE CULMINATION OF THE INTERNATIONAL SPORTS***
21 **COMPETITION: PROVIDED FURTHER, THAT THIS PROVISION**

1 SHALL NOT BE IN LIEU OF ANY AND ALL TAX PRIVILEGES
2 ALREADY GRANTED TO NATIONAL ATHLETES AND COACHES,
3 OR THE DONORS OF SUCH REWARD OR INCENTIVES:
4 *PROVIDED FINALLY, THAT THE TAX EXEMPTION HEREIN*
5 *PROVIDED SHALL HAVE A RETROACTIVE APPLICATION FROM*
6 *JANUARY 1, 2021*

7 **SECTION 2.** Section 8 of the same Act is hereby further amended to read as
8 follows:

9 "Sec. 8. *Cash Incentives for Athletes* – National athletes and other
10 athletes who are not officially or currently members of the national
11 training pool but who have otherwise represented the country in
12 international sports competition, who win gold, silver and bronze medals
13 in international sports competitions shall be entitled to cash incentives
14 in the following amounts:

15 a. Individual Events

16 1. For Gold Medalists:

17 XXX XXX XXX

18 v. [~~Five hundred thousand pesos (P500,000.00)~~] **SIX HUNDRED**
19 **THOUSAND PESOS (P600,000.00)** for Asian Beach Games,
20 and Asian-level competitions held at least every two (2) years
21 with at least twenty-five (25) countries participating, and
22 qualifying competitions for World-level and Asian-level games;

23 vi. [~~Three hundred thousand pesos (P300,000.00)~~] **FOUR**
24 **HUNDRED THOUSAND PESOS (P400,000.00)** for SEA
25 Games; and

26 vii. [~~One hundred fifty thousand pesos (P150,000.00)~~] **TWO**
27 **HUNDRED THOUSAND PESOS (P200,000)** for ASEAN Para
28 Games.

29 XXX XXX XXX

30 2. For Silver Medalists:

31 XXX XXX XXX

32 v. [~~Two hundred fifty thousand pesos (P250,000.00)~~] **THREE**
33 **HUNDRED FIFTY THOUSAND PESOS (P350,000.00)** for
34 Asian Beach Games, and Asian-level competition held at least
35 every two (2) years with at least twenty-five (25) countries
36 participating, and qualifying competitions for World-level and
37 Asian-level games;

38 vi. [~~One hundred fifty thousand pesos (P150,000.00)~~] **TWO**
39 **HUNDRED FIFTY THOUSAND PESOS (P250,000.00)** for
40 SEA Games; and

1 vii. [~~Seventy five thousand pesos (P75,000.00)~~] **ONE HUNDRED**
2 **TWENTY-FIVE THOUSAND PESOS (P125,000.00)** for
3 ASEAN Para Games.

4 XXX XXX XXX

5 3. For Bronze Medalists:

6 XXX XXX XXX

7 v. [One hundred thousand pesos (P100,000.00)] **ONE**
8 **HUNDRED FIFTY THOUSAND PESOS (P150,000.00)** for
9 Asian Beach Games, and Asian-level competitions held at least
10 every two (2) years with at least twenty-five (25) countries
11 participating and qualifying competition for World-level and
12 Asian-level games;

13 vi. [~~Sixty thousand pesos (P60,000.00)~~] **ONE HUNDRED**
14 **THOUSAND PESOS (P100,000.00)** for SEA Games; and

15 vii. [~~Thirty thousand pesos (P30,000.00)~~] **FIFTY THOUSAND**
16 **PESOS (P50,000.00)** for ASEAN Para Games.

17 XXX XXX XXX"

18 **SEC. 3. Separability Clause.** – If any provision of this Act is declared invalid
19 or unconstitutional, the other provisions not affected thereby shall continue to be in
20 full force and effect.

21 **SEC. 4. Repealing Clause.** – All laws, decrees, executive orders or rules and
22 regulations contrary to or inconsistent with the provisions of this Act are hereby
23 repealed or modified accordingly.

24 **SEC. 5. Effectivity Clause.** – This Act shall take effect fifteen (15) days after
25 its publication in the Official Gazette or in any newspaper of the general circulation.

Approved,