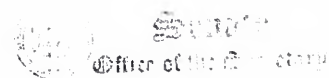


NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



'22 JUL 25 P 2 :28

SENATE
S. NO. 877

RECEIVED BY

Introduced by Senator Grace Poe

AN ACT
GIVING TAX INCENTIVES TO PHYSICIANS RENDERING *PRO BONO*
SERVICES TO INDIGENT PATIENTS¹

EXPLANATORY NOTE

Article XIII, Section 7 of the 1987 Constitution guarantees that the health needs of the underprivileged sick, elderly, disabled, women, and children shall be given priority and that the State shall endeavor to provide free medical care to the poor.

Despite these constitutional guarantees, the Philippines has an average of 3.7 doctors per 10,000 population—far from the World Health Organization-prescribed ratio of 10 doctors per 10,000 population.² Moreover, there is a wide discrepancy across regions of the country with regard to doctor-to-patient ratio; for instance, the ratio in NCR is 10 per 10,000, while in BARMM, it is 0.8 per 10,000.³ These culminate to alarming results, as 6 out of 10 Filipinos die without having to see a doctor.⁴

The advent of the Covid-19 pandemic even exacerbated the abovementioned healthcare situation in the country and further highlighted the importance of having adequate number of doctors in protecting and advancing public health. The pandemic also widened the gap to quality healthcare access among the poor and marginalized.

To solve this problem, some physicians have taken it upon themselves to volunteer to render free health services to people who cannot afford to seek medical Attention.

¹ The original bill was filed as SBN 474 of the 17th Congress by Senator Antonio Trillanes IV. The current version of the bill is a re-filing with a few amendments.

² UP COVID-19 Pandemic Response Team. (20 April 2020). "Estimating Local Healthcare Capacity to Deal with COVID-19 Case Surge: Analysis and Recommendations". University of the Philippines. Accessed from: <https://up.edu.ph/estimating-local-healthcare-capacity-to-deal-with-covid-19-case-surge-analysis-and-recommendations/>

³ Ibid.

⁴ Baticulon, R. (2020 March 20). OPINION: The Philippine health care system was never ready for a pandemic. Retrieved from <https://www.cnnphilippines.com/life/culture/2020/3/20/healthcare-pandemic-opinion.html>

This bill recognizes and incentivizes, through the grant of tax credit, the invaluable pro bono services of physicians to the country with or without a pandemic. It is expected that a tax incentive for providing charity care would increase physician participation and hours in such care.

In view of the foregoing, immediate enactment of this measure is earnestly sought.



GRACE POE

The image shows a handwritten signature in black ink that reads "Grace Poe". Below the signature, the name "GRACE POE" is printed in a clean, sans-serif font. To the right of the printed name, there is a small, stylized handwritten mark that appears to be a lowercase "g".

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AN ACT
GIVING TAX INCENTIVES TO PHYSICIANS RENDERING *PRO BONO*
SERVICES TO INDIGENT PATIENTS

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

1 Section 1. *Short Title.* – This Act shall be known as the “Physician Pro Bono
2 Care Act”.

3 Sec. 2. *Declaration of Policy.* – It is the policy of the State to protect and
4 promote the right to health of the people and instill health consciousness among
5 them. Further, the State shall adopt an integrated and comprehensive approach to
6 health development which shall endeavor to make essential goods, health and other
7 social services available to all people at affordable cost. There shall be priority for
8 the needs of underprivileged sick, elderly, disabled women and children. The State
9 shall endeavor to provide free medical care to indigent patients.

10 Sec. 3. *Tax incentives to Physicians Rendering Pro Bono Services to Indigent*
11 *Patients.* – Physicians rendering pro bono services to indigent patients shall be
12 entitled to a tax credit to be deducted from their gross income. For this purpose, the
13 Department of Health (DOH) and the Philippine Medical Association (PMA) shall
14 evaluate the pro bono services rendered by the physicians considering the number
15 of hours and the nature of treatment involved.

16 Sec. 4. *Implementing Rules and Regulations.* – Within thirty (30) days from
17 the effectivity of this Act, the Bureau of Internal Revenue, in consultation with the
18 DOH and the PMA, shall promulgate the rules and regulations necessary for the
19 effective enforcement of the provisions of this Act.

1 Sec. 5. *Separability Clause.* – If any portion or provision of this Act is declared
2 unconstitutional, the remainder of this Act or any provisions not affected thereby
3 shall remain in force and effect.

4 Sec. 6. *Repealing Clause.* – Any law, presidential decree or issuance,
5 executive order, letter of instruction, rule or regulation inconsistent with the
6 provisions of this Act is hereby repealed or modified accordingly.

7 Sec. 7. *Effectivity.* - This Act shall take effect fifteen (15) days after its
8 complete publication in at least two (2) newspapers of general circulation.

Approved,