

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
*First Regular Session*



**HOUSE BILL NO. 138**

---

Introduced by the Honorable Victoria Isabel G. Noel

---

**EXPLANATORY NOTE**

This bill seeks to provide for emergency warehouses in areas devastated by calamities to provide affected consumers access to basic necessities or prime commodities at discounted and tax free prices.

Several days after the Philippines was ravaged by typhoon Yolanda, the people seriously affected by the disaster tremendously suffered from the shortage of food, clean water, medicines and other basic necessities for survival.

This bill aims to extend assistance to the victims or consumers affected by calamities or other emergency situations by ensuring their access to basic necessities or prime commodities during these times of misfortunes through the establishment of emergency warehouses. It also exempts the goods to be sold in emergency warehouses from value added tax or other sales tax to reduce their prices.

This initiative will ensure the constant flow and availability of basic goods in affected areas and will protect the consumers from undue increase of prices and possible hoarding or price manipulations of traders during calamities.

Further, this measure will set an important, notable and immediate post disaster action by the government to alleviate the unfortunate conditions of the victims of calamities by providing the most necessary items for their subsistence.

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

  
VICTORIA ISABEL G. NOEL

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
*First Regular Session*

**HOUSE BILL NO. \_\_\_\_\_ 138**

---

Introduced by the Honorable Victoria Isabel G. Noel

---

**AN ACT**

**PROVIDING FOR EMERGENCY WAREHOUSES IN AREAS DEVASTATED BY CALAMITIES TO PROVIDE AFFECTED CONSUMERS ACCESS TO BASIC NECESSITIES OR PRIME COMMODITIES AT DISCOUNTED AND TAX FREE PRICES**

*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 “*Emergency Warehouse Act.*”

SEC. 2. *Declaration of Policy.* – It is hereby declared the policy of the State to extend assistance to the victims of calamities and ensure their access to basic goods during calamities or other emergency situations. Towards this end, the government shall establish emergency warehouses in calamity areas wherein basic necessities and prime commodities will be made available for sale to the victims at discounted and tax free prices as a priority initiative to provide immediate support to the affected communities.

SEC. 3. *Emergency Warehouses.* – In the event of calamities and disasters, the Department of Trade and Industry (DTI) shall immediately set-up and deploy emergency warehouses in calamity areas to sell basic necessities or prime commodities to affected

consumers at discounted and tax free prices. Affected consumers may avail of the discounted and tax free prices subject to the limitations and conditions to be prescribed by the DTI.

For purposes of this Act, *emergency warehouse* refers to any structure or vehicle with protected enclosures for storage of large volume of goods and stocks and at the same time serves as an outlet in selling such goods and stocks.

SEC. 4. ***Duration.*** – The Department of Trade and Industry shall, in consultation with the National Disaster Risk Reduction and Management Council (NDRRMC), determine the period of deployment of the emergency warehouse in a particular calamity area.

SEC. 5. ***Tax Exemption.*** – All goods to be sold in emergency warehouses shall be exempt from the imposition of value-added tax and other sales tax.

SEC. 6. ***Implementing Rules and Regulations.*** – Within ninety (90) days from the effectivity of this Act, the Secretary of Trade and Industry shall, in coordination with the Secretary of Finance, promulgate the necessary rules and regulations for the effective implementation of this Act.

SEC. 7. ***Appropriations.*** – The amount necessary for the effective implementation of this Act shall be charged against the current appropriations for the Department of Trade and Industry. Thereafter, such sum as may be necessary for its continued implementation shall be included in the annual General Appropriations Act.

SEC. 8. ***Repealing Clause.*** All laws, decrees, orders, rules and regulation or parts thereof inconsistent with any provision of this Act are hereby repealed or modified accordingly.

SEC. 9. ***Effectivity.*** – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in two (2) national newspapers of general circulation.

Approved,