INTRODUCED BY REPRESENTATIVE ALFRED VARGAS

EXPLANATORY NOTE

Throughout the history of the Philippines, our Persons with Disabilities (PWDs) have actively participated and have contributed immensely in building a strong Filipino nation.

Apolinario Mabini, the "Sublime Paralytic", lost the use of both his legs to polio shortly before the Philippine Revolution of 1896. However, Mabini performed all of his revolutionary and governmental activities with efficiency and skill. He is known in history as the brains of the revolution.

Arturo Borja, who moved with leg braces and crutches, was a la•Nye1; and a journalist for both print and television. He was one of the founders of Philippine Daily Inquirer. Borja] naturally became an advocate of issues about the rights and welfare of PWDs. He once represented the PWD sector in the House of Representatives.

Commission on Elections Commissioner Grace Padaca, a polio survivor, served as the Governor of Isabela and a recipient of the prestigious Ramon Magsaysay Award for Government Service. At present, she continues to advance reforms on governance and electoral processes.

While our country has become home to an empowered PWD sector, more needs to be done.

This legislative measure seeks to amend Republic Act 7277, otherwise known as the "Magna Carta for Persons with Disabilities" by expanding the benefits and privileges of PWDs.

The bill entitles our PWDs to exemption to families with PWD dependents.

To achieve a more inclusive Filipino society and to further empower our PWD sector, this bill us earnestly sought.

ALFRED VARGAS
Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Philippines

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 1393

INTRODUCED BY REPRESENTATIVE ALFRED VARGAS

AN ACT
EXPANDING THE BENEFITS AND PRIVILEGES OF PERSONS WITH
DISABILITIES, AMENDING SECTIONS 32 AND 33 OF REPUBLIC ACT 7277, AS
AMENDED, OTHERWISE KNOWN AS THE "MAGNA CARTA FOR PERSONS
WITH DISABILITIES" AND FOR OTHER PURPOSES

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

SECTION 1. Section 32 of Republic Act No. 7277, as amended, otherwise known as
the Magna Carta for Persons with Disabilities, is hereby amended by inserting the
following provision after Subsection (g) to read as follows:

"Sec. 32. Persons with disability shall be entitled to the following: 

"(a) XXX.
"(b) XXX.
"(c) XXX.
"(d) XXX.
"(e) XXX.

(h). EXEMPTION FROM THE TWELVE PERCENT (12%) VALUE ADDED
TAX (VAT), IF APPLICABLE, ON THE SALE OF THE FOLLOWING GOODS
AND SERVICES AS STATED ABOVE."

SECTION 2. Section 33 of Republic Act No. 7277, as amended is hereby further
amended by inserting the following provision after Subsection (a) to read as
follows:

"Sec. 33 Incentives. - Those caring for and living with a person with disability shall
be granted the following incentives:

"(a) XXX.
(b). A BENEFACTOR OF A PERSON WITH DISABILITY, WHETHER
MARRIED OR SINGLE, IS ENTITLED TO AN ADDITIONAL EXEMPTION OF
TWENTY-FIVE THOUSAND PESOS (P25,000.00) PER QUALIFIED
DEPENDENT, NOT EXCEEDING FOUR (4)."
SECTION 3. Implementing Rules and Regulations. - The Department of Social Welfare and Development, the National Council for the Welfare of Disabled Persons, and the Bureau of Internal Revenue within thirty (30) days from the effectivity of this Act, issue the necessary rules and regulations for the implementation of this Act.

SECTION 4. SEPARABILITY CLAUSE. - any provision of this Act is subsequently declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall remain in full force and effect.

SECTION 5. Repealing Clause. - All laws, decrees, orders, rules and regulations, and other issuances, or parts thereof, inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION 6. Effectivity Clause. - This Act shall take fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,