

Republic of the Philippines
House of Representatives

EIGHTEENTH CONGRESS
First Regular Session

HOUSE BILL NO. 2713



Introduced by Rep. Luisa Lloren Cuaresma
Lone District of Nueva Vizcaya

EXPLANATORY NOTE

The Magna Carta for Disabled Persons has provided for several benefits and privileges for PWD's and their families. However, raising and developing PWD's is still very expensive for their parents.

PWD's require dedicated caretakers, special schools, specialized medical professionals, therapy and other interventions which are increasingly becoming more and more expensive. This measure seeks to unburden the PWD's and their families financially in order that they can cope with the distress of raising a PWD dependent so that the financial resources of their family will be applied to the development and care of their dependent PWD.

In view thereof, immediate approval of this bill is requested

Luisa Lloren Cuaresma
LUISA LLOREN CUARESMA



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AN ACT FURTHER AMENDING SECTION 35 OF REPUBLIC ACT NO. 8424, AS AMENDED OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE OF 1997 TO GIVE HIGHER ADDITIONAL PERSONAL EXEMPTIONS TO TAXPAYERS WHO HAVE DEPENDENTS THAT ARE PERSONS WITH DISABILITY

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

SECTION 1. – Sections 35(A) and (B) of Republic Act No. 8424, as amended, otherwise know as the National Internal Revenue Code of 1997, is hereby amended to read as follows:

“SEC. 35 Allowance of Personal Exemption for Individual Taxpayer.

“(A) In General. – For purposes determining the tax provided in Section 24(A) of this title, there shall be allowed a basic personal exemption amounting to Fifty thousand pesos (P50,000.00) for each individual taxpayer.

“In the case of a married individual where only one of the spouses is deriving gross income, only such spouse shall be allowed the personal exemption.

“(B) Additional Exemption for Dependents – There shall be allowed an additional exemption of Twenty-five thousand pesos (P25,000.00) for each dependent not exceeding four (4).

“The additional exemption for dependents shall be claimed by only one of the spouses in the case of married individuals.

“In the case of legally separated spouses, additional exemptions may be claimed only by the spouse who has custody of the child or children:

Provided, That the total amount of additional exemptions that may be claimed by both shall not exceed the maximum additional exemptions herein allowed.

“For purposes of this Subsection, a “dependent” means a legitimate, illegitimate or legally adopted child chiefly dependent upon and living with the taxpayer if such dependent is not more than twenty-one (21) years of age, unmarried and not gainfully employed or if such dependent, regardless of age, is incapable of self-support because of mental or physical defect.

Provided further, that when the dependent is a person with disability as defined under Rule III, Section 5.1 of Republic Act No. 9442, and certified by the DSWD as such, the amount of additional exemption shall be P100,000.00 for every dependent who is a person with disability.”

“x x x”

SEC. 7. Implementing Rules and Regulations. – The Department of Finance and the Department of Social Welfare and Development are directed to promulgate the Implementing Rules and Regulations of this Act within 90 days from its effectivity.

SEC 8. Separability Clause. - If any provision of this Act is declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall continue to be in full force and effect.

SEC. 9 Repealing Clause. – Any law, presidential decree or issuance, executive order, letter of instruction, administrative order, rule of regulation contrary to or inconsistent with any provision of this Act as hereby amended or modified accordingly.

SEC. 10. Effectivity Clause. – This Act shall take effect fifteen (15) days following its publication in the official Gazette or in at least two (2) newspaper of general circulation.

Approved,