

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



HOUSE OF REPRESENTATIVES

Introduced by Representative Rufus B. Rodriguez

3751

House Bill No. _____

EXPLANATORY NOTE

Section 15 of Article II of the Constitution states that it is the policy of the State to protect and promote the right to health of the people and instills health consciousness among them. Further, Section 11 of Article XIII states that the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged sick, elderly, disabled, women, and children. The state shall endeavor to provide free medical care to paupers.

However, our country has been experiencing brain drain of doctors who are also taking nursing courses in the hope of going abroad, worsening the shortage of healthcare workers in many parts of the country. This is an alarming phenomenon because it augments the already existing shortage of health care workers who are crucial to the adequate delivery of basic health services. Hence, there is a need to give incentives to doctors so that they would not be enticed to leave the country. This bill seeks to give tax credit to doctors rendering *pro bono* services to the indigents.

In view thereof, immediate approval of this Bill is sought.


RUFUS B. RODRIGUEZ

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

HOUSE OF REPRESENTATIVES

Introduced by Representative Rufus B. Rodriguez

House Bill No. 3751

AN ACT
GIVING TAX CREDIT TO PHYSICIANS RENDERING *PRO BONO* SERVICES TO POOR
PATIENTS

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

Section 1. Declaration of Policy. – It is the declared policy of the State to protect and promote the right to health of the people and instill health consciousness among them. Further, the State shall adopt an integrated and comprehensive approach to health development which shall endeavor to make essential goods, health and other social services available to all the people at affordable cost. There shall be priority for the needs of the underprivileged sick, elderly, disabled, women, and children. The state shall endeavor to provide free medical care to poor patients.

Section 2. Incentive to Physicians Rendering Pro Bono Services to Poor Patients. Physicians rendering *pro bono* services to poor patients shall be entitled to tax credit to be deducted from their gross income. For this purpose, the Department of Health and the Philippine Medical Association shall evaluate the *pro bono* services rendered by the physicians considering the number of hours and the nature of treatment involved.

Section 3. Implementing Rules and Regulations. The Bureau of Internal Revenue in consultation with the Department of Health and the Philippine Medical Association shall promulgate the rules and regulations for the effective enforcement of the provisions of this Act.

Section 4. Separability Clause. – Should any provision of this Act or any part thereof be declared invalid, the other provisions, so far as they are separable from the invalid ones, shall remain in full force and effect.

Section 5. Repealing Clause. - All laws, orders, issuances, rules and regulations or parts thereof inconsistent with this Act are hereby repealed or modified accordingly.

Section 6. Effectivity. - This Act shall take effect fifteen (15) days after its complete publication in at least two (2) newspapers of general circulation.

Approved,