S. No. 3561 H. No. 6390; 106 OG No. 15, 2041 (April 12, 2010); Business Mirror, April 7, 2010

[REPUBLIC ACT NO. 9994, February 15, 2010]

AN ACT GRANTING ADDITIONAL BENEFITS AND PRIVILEGES TO SENIOR CITIZENS, FURTHER AMENDING REPUBLIC ACT NO. 7432, AS AMENDED, OTHERWISE KNOWN AS "AN ACT TO MAXIMIZE THE CONTRIBUTION OF SENIOR CITIZENS TO NATIONAL BUILDING, GRANT BENEFITS AND SPECIAL PRIVILEGES AND FOR OTHER PURPOSES"

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

SECTION 1. *Title.* — This Act shall be known as the "Expanded Senior Citizens Act of 2010".

SEC. 2. Section 1 of Republic Act No. 7432. as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003". is hereby further amended to read as follows:

"SECTION 1. *Declaration of Policies and Objectives.* — As provided in the Constitution of the Republic of the Philippines, it is declared policy of the State to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty through policies that provide adequate social services, promote full employment, a rising standard of living and an improved quality of life. In the Declaration of Principles and State Policies in Article II, Sections 10 and 11, it is further declared that the State shall provide social justice in all phases of national development and that the State values the dignity of every human person and guarantees full respect for human rights.

"Article XIII, Section 11 of the Constitution provides 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. Article XV, Section 4 of the Constitution further declares that it is the duty of the family to take care of its elderly members while the State may design programs of social security for them.

"Consistent with these constitutional principles, this Act shall serve the following objectives:

"(a) To recognize the rights of senior citizens to take their proper place in society and make it a concern of the family, community, and government;

"(b) To give full support to the improvement of the total wellbeing of the elderly and their full participation in society, considering that senior citizens are integral part of Philippine society;

"(c) To motivate and encourage the senior citizens to contribute to nation building;

"(d) To encourage their families and the communities they live with to reaffirm the valued Filipino tradition of caring for the senior citizens;

"(e) To provide a comprehensive health care and rehabilitation system for disabled senior citizens to foster their capacity to attain a more meaningful and productive ageing; and

"(f) To recognize the important role of the private sector in the improvement of the welfare of senior citizens and to actively seek their partnership.

"In accordance with these objectives this Act shall:

"(1) establish mechanisms whereby the contributions of the senior citizens are maximized;

"(2) adopt measures whereby our senior citizens are assisted appreciated by the community as a whole;

'(3) establish a program beneficial to the senior citizens, their families and the rest of the community they serve; and

"(4) establish community-based health and rehabilitation programs for senior citizens in every political unit of society."

SEC. 3. Section 2 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003", is hereby further amended to read as follows:

"SEC. 2. *Definition of Terms.* — For purposes of this Act, these terms are defined as follows:

"(a) *Senior citizen or elderly* refers to any resident citizen of the Philippines at least sixty (60) years old;

"(b) *Geriatrics* refer to the branch of medical science devoted to the study of the biological and physical changes and the diseases of old age;

"(c) *Lodging establishment* refers to a building, edifice, structure, apartment or house including tourist inn, apartelle, motorist hotel, and pension house engaged in catering, leasing or providing facilities to transients tourists or travelers;

"(d) *Medical services* refer to hospital services, professional services of physicians and other health care professionals and diagnostic and laboratory tests that are necessary for the diagnosis or treatment of an illness or injury;

"(e) *Dental services* refer to oral examination, cleaning, permanent and temporary filling, extractions and gum treatments, restoration, replacement or repositioning of teeth, or alteration of the alveolar or periodontium process of the maxilla and the mandible that are necessary for the diagnosis or treatment of an illness or injury;

"(f) *Nearest surviving relative* refers to the legal spouse who survives the deceased senior citizen: Provided, That where no spouse survives the decedent, this shall be limited to relatives in the following order of degree of kinship: children, parents, siblings, grandparents, grandchildren, uncles and aunts;

"(g) *Home health care service* refers to health or supportive care provided to the senior citizen patient at home by licensed health care professionals to include, but not limited to, physicians, nurses, midwives, physical therapists and caregivers; and

"(h) *Indigent senior citizen* refers to any elderly who is frail, sickly, or with disability, and without pension or permanent source or income, compensation or financial assistance from his/her relatives to support his/her basic needs, as determined by the Department of Social Welfare and Development (DSWD) in consultation with the National Coordinating and Monitoring Board."

SEC. 4. Section 4 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003", is hereby further amended to read as follows:

"SEC. 4. Privileges for the Senior Citizens. — The senior citizens shall be entitled to the following:

"(a) the grant of twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the sale of the following goods and services from all establishments, for the exclusive use and enjoyment or availment of senior citizens:

"(1) on the purchase of medicines, including the purchase of influenza and pneumococcal vaccines, and such other essential medical supplies, accessories and equipment to be determined by the Department of Health (DOH).

"The DOH shall establish quidelines and mechanisms of compulsory rebates in the sharing of of discounts burben among retailers, manufacturers and distributors, taking into consideration their respective margins;

"(2) on the professional fees of attending physician/s in all private hospitals, medical facilities, outpatient clinics and home health care services;

"(3) on the professional fees of licensed professional health workers providing home health care services as endorsed by private hospitals or employed through home health care employment agencies;

"(4) on medical and dental services, diagnostic and laboratory fees in all private hospitals, medical facilities, outpatient clinics, and home health care services, in accordance with the rules and regulations to be issued by the DOH, in coordination with the Philippine Health Insurance Corporation (PhilHealth);

"(5) in actual fare for land transportation travel in public utility buses (PUBs), public utility jeepneys (PUJs), taxis, Asian utility vehicles (AUVs), shuttle services and public railways, including Light Rail Transit (LRT), Mass Rail Transit (MRT), and Philippine National Railways (PNR);

"(6) in actual transportation fare for domestic air transport services and sea shipping vessels and the like, based on the actual fare and advanced booking;

"(7) on the utilization of services in hotels and similar lodging establishment, restaurants and

recreation centers;

"(8) on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement; and

"(9) on funeral and burial services for the death of senior citizens;

"(b) exemption from the payment of individual income taxes of senior citizens who are considered to be minimum wage earners in accordance with Republic Act No. 9504;

"(c) the grant of a minimum of five percent (5%) discount relative to the monthly utilization of water and electricity supplied by public utilities: *Provided*, That the individual meters for the foregoing utilities are registered in the name of the senior citizen residing therein: *Provided*, *further*, That the monthly consumption does not exceed one hundred kilowatt hours (100 kWh) of electricity and thirty cubic meters (30 m³) of water: *Provided*, *furthermore*, That the privilege is granted per household regardless of the number of senior citizens residing therein;

"(d) exemption from training fees for socioeconomic programs;

"(e) free medical and dental services, diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to the guidelines to be issued by the DOH in coordination with the PhilHealth;

"(f) the DOH shall administer free vaccination against the influenza virus and pneumococcal disease for indigent senior citizen patients;

"(g) educational assistance to senior citizens to pursue post secondary, tertiary, post tertiary, vocational and technical education, as well as short-term courses for retooling in both public and private schools through provision of scholarships, grants, financial aids, subsidies and other incentives to qualified senior citizens, including support for books, learning materials, and uniform allowance, to the extent feasible: *Provided*, That senior citizens shall meet minimum admission requirements;

"(h) to the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), the Social Security System