

[REPUBLIC ACT NO. 9442, April 30, 2007]

**AN ACT AMENDING REPUBLIC ACT NO. 7277, OTHERWISE
KNOWN AS THE "MAGNA CARTA FOR DISABLED PERSONS, AND
FOR OTHER PURPOSES"**

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

SECTION 1. A new chapter, to be denominated as "Chapter 8. Other Privileges and Incentives" is hereby added to Title Two of Republic Act No. 7277, otherwise known as the "Magna Carta for Disabled Persons", with new Sections 32 and 33, to read as follows:

"CHAPTER 8. Other Privileges and Incentives

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

- a. At least twenty percent (20%) discount from all establishments relative to the utilization of all services in hotels and similar lodging establishments; restaurants and recreation centers for the exclusive use or enjoyment of persons with disability;
- b. A minimum of twenty percent (20%) discount on admission fees charged by theaters, cinema houses, concert halls, circuses, carnivals and other similar places of culture, leisure and amusement for the exclusive use or enjoyment of persons with disability;
- c. At least twenty percent (20%) discount for the purchase of medicines in all drugstores for the exclusive use or enjoyment of persons with disability;
- d. At least twenty percent (20%) discount on medical and dental services including diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, in all government facilities, subject to guidelines to be issued by the Department of Health (DOH), in coordination with Philippine Health Insurance Cooperation (PHILHEALTH);
- e. At least twenty percent (20%) discount on medical and dental services including diagnostic and laboratory fees, and professional fees of attending doctors in all private hospitals and medical facilities, in accordance with the rules and regulations to be issued by the DOH, in coordination with the PHILHEALTH;
- f. At least twenty percent (20%) discount on fare for domestic air and sea travel for the exclusive use or enjoyment of persons with disability;
- g. At least twenty percent (20%) discount in public railways, skyways and bus fare for the exclusive use and enjoyment of persons with disability;

- h. Educational assistance to persons with disability, for them to pursue primary, secondary, tertiary, post tertiary, as well as vocational or technical education, in both public and private schools, through the provision of scholarships, grants, financial aids, subsidies and other incentives to qualified persons with disability, including support for books, learning materialism and uniform allowance to the extent feasible: *Provided*, That persons with disability shall meet minimum admission requirements;
- i. To the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS), and PAG-IBIG, as the case may be, as are enjoyed by those in actual service;
- j. To the extent possible, the government may grant special discounts in special programs for persons with disability in purchase of basic commodities, subject to guidelines to be issued for the purpose by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA); and
- k. Provision of express lanes for persons with disability in all commercial and government establishments; in the absence thereof, priority shall be given to them.

The abovementioned privileges are available only to persons with disability who are Filipino citizens upon submission of any of the following as proof of his/her entitlement thereto:

- I. An identification card issued by the city or municipal mayor or the barangay captain of the place where the persons with disability resides;
- II. The passport of the persons with disability concerned; or
- III. Transportation discount fare Identification Card (ID) issued by the National Council for the Welfare of Disabled Persons (NCWDP).

The privileges may not be claimed if the persons with disability claims a higher discount as may be granted by the commercial establishment and/or under other existing laws or in combination with other discount program/s.

The establishments may claim the discounts granted in sub-sections (a), (b), (c), (e), (f) and (g) as tax deductions based on the net cost of the goods sold or services rendered: *Provided, however*, That the cost of the discount shall be allowed as deduction from gross income for the same taxable year that the discount is granted: *Provided, further*, That the total amount of the claimed tax deduction net of value-added tax if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended."

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