

# IRR OF REPUBLIC ACT NO. 9442,

IRR OF REPUBLIC ACT NO. 9442,

An Act Amending Republic Act No. 7277, Otherwise known as the Magna Carta for Persons with Disability as Amended, and For Other Purposes' Granting Additional Privileges and Incentives and Prohibitions on Verbal, Non-Verbal Ridicule and Vilification Against Persons with Disability

## RULE I

### TITLE, PURPOSE AND CONSTRUCTION

Section 1. Title These Rules shall be known and cited as the Rules and Regulations Implementing Republic Act No. 9442, an Act Amending Republic Act No. 7277, Otherwise known as the Magna Carta for Disabled Persons, and For Other Purposes' Granting Additional Privileges and Incentives and Prohibitions on Verbal, Non-verbal Ridicule and Vilification Against Persons with Disability.

Section 2. Purpose These Rules are promulgated to prescribe the procedures and guidelines for the implementation of Republic Act No. 9442 in order to facilitate compliance therewith and to achieve the objectives thereof.

Section 3. Construction These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of the law. In case of doubt, the same shall be construed liberally and in favor of persons with disability.

## RULE II

### POLICIES AND OBJECTIVES

Section 4. Policies and Objectives It is the objective of Republic Act No. 9442 to provide persons with disability, the opportunity to participate fully into the mainstream of society by granting them at least twenty percent (20%) discount in all basic services. It is a declared policy of RA 7277 that persons with disability are part of Philippine society, and thus the State shall give full support to the improvement of their total well being and their integration into the mainstream of society. They have the same rights as other people to take their proper place in society. They should be able to live freely and as independently as possible. This must be the concern of everyone the family, community and all government and non-government organizations. Rights of persons with disability must never be perceived as welfare services. Prohibitions on verbal, non-verbal ridicule and vilification against persons with disability shall always be observed at all times.

## RULE III

### DEFINITION OF TERMS

Section 5. Definition of Terms. For purposes of these Rules and Regulations, these terms are defined as follows:

5.1. Persons with Disability are those individuals defined under Section 4 of RA 7277 An Act Providing for the Rehabilitation, Self-Development and Self-Reliance of Persons with Disability as amended and their integration into the Mainstream of Society and for Other Purposes'. This is defined as a person suffering from restriction or different abilities, as a result of a mental, physical or sensory impairment, to perform an activity in a manner or within the range considered normal for human being. Disability shall mean (1) a physical or mental impairment that substantially limits one or more psychological, physiological or anatomical function of an individual or activities of such individual; (2) a record of such an impairment; or (3) being regarded as having such an impairment.

5.2. Exclusive Use or Enjoyment of Persons with Disability refers to the discount privilege that can be availed only by persons with disability.

5.3 Establishment refers to business entities, private or public, duly authorized and recognized by law to operate.

5.3.1 Hotel refers to the building, edifice or premises or a completely independent part thereof, which is used for the regular reception, accommodation or lodging of travelers and tourists and the provision of services incidental thereto for a fee.

5.4 Lodging Establishment refers to those that charge daily, weekly, monthly rates or fees which include but not limited to the following:

5.4.1 Tourist Inn refers to lodging establishment catering to transients, which does not meet the minimum requirement of an economy hotel.

5.4.2 Apartel refers to building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travelers for dwelling on a more or less long-term basis and offering basic services to its tenants, similar to hotels.

5.4.3 Motorist Hotel refers to any structure with several separate units, primarily located along the highway, with individual or common parking space, at which motorists may obtain lodging and in some instances, meals.

5.4.4 Pension House refers to a private, or family-operated tourist boarding house, tourist guest house or tourist lodging house, regularly catering to tourist, and/or traveler, containing several independent table rooms, providing common facilities such as toilets, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

The term lodging establishment shall include lodging houses, which shall mean such establishments are regularly engaged in the hotel business, but which, nevertheless, are not registered, classified and licensed as hotels by reason of inadequate essential facilities and services. It also includes resort, which shall refer to any place or places with pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping accommodation and recreational facilities to the public for a fee or remuneration.

5.4.5 Restaurant refers to any establishment duly licensed by the government selling to the public, regular and special meals or menu. The discount shall be for the purchase of food drinks, beverages, dessert and other consumable items served by the establishments including value meals and other similar food counters, fast food, cooked food and short orders including take-outs.

5.5 Sports and Recreational Centers – refers to any establishment offering sports recreational and amusement services with facilities such as but not limited to swimming pools, bowling alleys, golf courses, gyms, club houses, skating rinks and all other sports facilities. Recreational facilities include but not limited to Internet café, video games, and other similar amusement facilities.

5.6 Medicines refers to both prescription and non-prescription medicines and articles approved by Bureau of Food and Drugs (BFAD), Department of Health (DOH), which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease in man.

5.7 Medical Services refers to health services as defined by Section 20 of Republic Act 7277, Otherwise known as the Magna Carta for Persons with Disability as amended, and for Other Purposes, which includes but not limited to the following:

5.7.1 prevention of disability through immunization, nutrition, environmental protection and preservation, and genetic counseling, and early detection of disability and timely intervention to arrest disabling condition; and

5.7.2 medical treatment and rehabilitation to include mobility assistive devices.

5.8 Dental Services – refers 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 and/or treatment of a dental illness or injury.

5.9 Residential Care/Group Home refers to a facility, which provides twenty-four (24) hour resident group care for the physical, mental, social and spiritual well-being of persons with disability in a home life atmosphere; which is accredited by the Department of Social Welfare and Development (DSWD) and licensed by the concerned local government unit where the said residential care/group home is located.

5.10 Residential Community or Retirement Village refers to the type of housing facility which is generally horizontal in physical development and the unit covered by individual land title. The sub-types are the different options of house and lot packages which may include single detached, single attached, duplex or row house. The housing options are generally one up to three level structures and may be purely residential-farm estate or a residential component of a resort or leisure complex. The units may be for lease or for sale to retirees.

5.11 Basic Necessities refers to rice, corn, bread, fresh, dried and canned fish and other marine products, fresh pork, beef and poultry meat, fresh eggs, fresh and processed milk, fresh vegetables, root crops, coffee, sugar, cooking oil, salt, laundry soap, detergents, firewood, charcoal, candles and other commodities as maybe classified by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA).

5.12 Prime Commodities refers to fresh fruits, flour, dried, processed and canned pork, beef and poultry, meat, dairy products not falling under basic necessities; noodles, onions, garlic, herbicides, poultry, swine and cattle feeds, veterinary products for

poultry, swine and cattle feeds, veterinary products for poultry, swine and cattle, paper, school supplies, nipa shingle, plyboard, construction nails, batteries, electrical supplies, lightbulbs, steel wire and other commodities that may be classified by the Department of Trade and Industry (DT) and the Department of Agriculture (DA).

5.13 Benefactor refers to any person whether related to the person with disability or not who takes care of him/her as a dependent.

5.14 Dependent refers to a person with disability, minor or of legal age, who is a Filipino citizen and who may or may not be related to his benefactor and who is living with and dependent upon such benefactor for his/her chief support.

#### RULE IV

### PRIVILEGES AND INCENTIVES FOR THE PERSONS WITH DISABILITY

#### Section 6. Other Privileges and Incentives

Persons with disability shall be entitled to the following:

6.1 Discounts from All Establishments 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.

6.1.a Hotels and Similar Lodging Establishments – The discount shall be for room accommodation and other amenities offered by the establishment such as but not limited to massage parlor, sauna bath, food, drinks and other services offered.

The discount will only apply to persons with disability. No discount will be given to companion without disability.

6.1.b Restaurant The discount shall be for the purchase of food drinks, beverages, dessert and other consumable items served by the establishments including value meals and other similar food counters, fast food, cooked food and short orders including take-outs. To safeguard the establishments from abuse of this privilege, the orders should be limited only to persons with disability personal consumption.

For a group of people with a person with disability, only the proportionate share of person with disability will be given discount. In case of banquet and catering services especially in seminars and other similar activities the discount will apply only to customers with disability.

6.1.c Sports and Recreational Centers – The discount shall apply to all charges in the utilization of the services including rentals of all facilities and equipments and other accessories and gadgets relative to the enjoyment of the sports and recreational services. The discount shall also include rooms or halls for PWDs seminars, art workshops and other persons with disability activities.

6.1.d Purchase of Medicine – at least twenty percent (20%) discount on the purchase of medicine for the exclusive use and enjoyment of persons with disability. All drug stores, hospital, pharmacies, clinics and other similar establishments selling medicines are required to provide at least twenty percent (20%) discount subject to the guidelines issued by DOH and PHILHEALTH.

6.2 Admission Fees Privilege. – A minimum of at least twenty percent (20%) discount on admission fees charged by theaters, cinema houses and concert halls, circuses, carnivals, and other similar places of culture, leisure and amusement such as but not limited to museum, exhibit halls, fairs, parks like theme parks and shall be granted for the exclusive use or enjoyment of persons with disability.

6.3 Medical and Dental Privileges in Government Facilities – The person with disability shall be provided at least twenty percent (20%) discounts 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 DOH in coordination with the Philippine Health Insurance Corporation (PHILHEALTH).

6.4 Medical and Dental Privileges in Private Facilities The person with disability shall be provided at least twenty percent (20%) discounts on medical and dental services including diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests including professional fees of attending doctors in all private hospitals and medical facilities subject to guidelines to be issued by DOH in coordination with the Philippine Health Insurance Corporation (PHILHEALTH).

6.5 Air and Sea Transportation Privileges – At least twenty percent (20%) discounts in fare for domestic air, and sea travel based on the actual fare except promotional fare. If the promotional fare discount is higher than the twenty percent (20%) discounts

privilege, the persons with disability may choose the promotional fare and should no longer be entitled to the twenty percent (20%) discounts privilege.

6.5.1 The Maritime Industry Authority (MARINA) shall issue corresponding circulars or directives to the shipping industry for the implementation of these rules to ensure compliance herewith, as well as requirements to ship operators/owners to disseminate information on the benefits of the persons with disability by posters, handbills or pamphlets on board vessels.

6.5.2 The Civil Aeronautics Board (CAB) shall issue corresponding guidelines, circulars or directives related to air transport services and shall disseminate such information as mentioned above.

6.6 Land Transportation Privileges – At least twenty percent (20%) discounts in bus fares such as ordinary, aircon fares and on public railways such as LRT, MRT, PNR, and such other similar infrastructure that will be constructed, established and operated by public or private entity. Toll fees of skyways and expressways are likewise subject to at least twenty percent (20%) discounts, however, this privilege can be availed only by a person with disability owning the vehicle.

The Department of Transportation and Communications (DOTC), Light Rail Transit Authority (LRTA), Philippine National Railways (PNR), Toll Regulatory Board (TRB) and Land Transportation Franchising and Regulatory Board (LTFRB) shall issue corresponding circulars or directives to the public land transport sector for the implementation of these rules to ensure compliance herewith, as well as requirements to these operators to disseminate information on the benefits of the persons with disability by posters, handbills or pamphlets on board their vehicles.

6.7 Educational Privileges. – 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 materials, and uniform allowance, to the extent feasible: Provided, that persons with disability shall meet the minimum admission requirements set by the Department of Education (DEPED), Commission on Higher Education Department (CHED), Technical Education and Skills Development Authority (TESDA) and other entities engaged in the grant of scholarship and financial assistance for the education of persons with disability. For the purposes of this rule, primary education shall include nursery and kindergarten whether in private or public school. The source of funding in addition to the Private Education Student Financial Assistance (PESFA) fund scholarship for the implementation of the above shall be the one percent (1%) allocation for persons with disability in DEPED, CHED, TESDA and other training and educational government agencies as required by General Appropriation Act, subject to the guidelines issued by the DEPED, CHED and TESDA.

>6.8 Benefits and Privileges for Retirees with Disability

6.8.1 To the extent practicable and feasible, the persons with disability shall be granted for 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 or, as enjoyed by those in actual service.

6.8.2 Retirement benefits of retirees from both the government and the private sector shall be regularly reviewed to ensure their continuing responsiveness and sustainability, and to the extent practicable and feasible, shall be upgraded to be at par with the current scale enjoyed by those in active service;

6.9 Privileges on Granting Special Discounts in Special Programs To the extent possible, the government may grant special discounts in special programs for persons with disability on purchase of basic necessities and prime commodities in supermarkets and grocery stores. The Department of Trade and Industry (DTI) and the Department of Agriculture (DA) shall issue necessary guidelines for the implementation of this scheme.

6.10 Express Lanes Privileges – Express lanes for persons with disability shall be provided in all private, commercial and government establishments; in the absence thereof, priority shall be given to them in all the transactions of the establishments . LGUs shall ensure that this provision is implemented within their area of jurisdiction. There should be an assigned person in all government agencies/offices and private establishments and to provide a section or desk manned by trained personnel to assist persons with disability. The personnel assigned shall be part of the existing manpower in all other government agencies/offices and private establishment as the case maybe or whenever possible.

6.11 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 subject to the guidelines issued by the NCWDP in coordination with DSWD, DOH and DILG.

6.11.1 An identification card issued by the city or municipal mayor or the barangay captains of the place where the persons with disability resides;

6.11.2 The passport of the persons with disability concerned; or

6.11.3 Transportation discount fare Identification Card (ID) issued by the National Council for the Welfare of Disabled Persons (NCWDP). However, upon effectivity of this Implementing Rules and Regulations, NCWDP will already adopt the Identification card issued by the Local Government Unit for purposes of uniformity in the implementation. NCWDP will provide the design and specification of the identification card that will be issued by the Local Government Units.

6.12 Tax Incentives for Benefactors. Those caring for and living with a person with disability shall be granted incentives in accordance with the provisions of the National Internal Revenue Code, as amended. For purposes of granting the incentives, persons with disability shall be treated as dependents under Section 35(A) of the National Internal Revenue Code, as amended, and as such, individual taxpayers providing care for them shall be accorded the privileges granted by the Code insofar as having dependents under the same section are concerned.

6.12.1 Availment of the 'head of family status' by benefactors of persons with disability. A benefactor of a person with disability whose civil status is single shall be considered as head of family and shall be allowed to avail himself/herself of that status. As such, he shall be entitled only to one basic personal exemption equivalent to Twenty-five thousand pesos (P25,000), or as allowed thereafter under the National Internal Revenue Code.

6.12.2 Married individuals with child/children with disability. – A married individual is entitled to a basic personal exemption equivalent to Thirty-two thousand pesos (P32,000) under Section 35(B) of the National Internal Revenue Code, as amended. If the married individual has a child or has children with disability, who is/are dependent on him/her for support, he/she shall be entitled to an additional exemption of Eight thousand pesos (P8,000) per qualified dependent (not exceeding four). A married individual is not entitled to the above additional exemption if he/she takes care of a person with disability who is not his/her child, unless he/she legally adopts the same.

6.12.3 Solo parents (under R.A. No. 8972 – Solo Parent Act) with child/children with disability. – A single or legally separated individual who has a child, legitimate, illegitimate or legally adopted, is entitled to a basic personal exemption granted to a head of family. He/She is entitled also to an additional exemption of Eight thousand pesos per qualified dependent (not exceeding four). A solo parent is not entitled to the above 6.12.1 additional exemption if he/she takes care of a person with disability who is not his/her child, unless he/she legally adopts the same.

6.12.4 Grandparents with grandchild/grandchildren with disability. A grandparent who is not legally separated or a widow/widower or a solo parent is entitled to a basic personal exemption of Thirty-two thousand pesos (P32,000) [the personal exemption granted to a married individual]. A grandparent who is legally separated or a widow/widower may still claim the same basic personal exemption as if he/she was separated or as if his/her spouse died at the close of the taxable year, as the case may be. If the grandparent, caring for a grandchild with disability, is legally separated or a solo parent, he/she is entitled only to the status of a head of a family and, as such, he/she shall be entitled only to the basic personal exemption equivalent to Twenty-five thousand pesos (P25,000). A grandparent, caring for a grandchild with disability, cannot avail for himself/herself the additional exemption enjoyed by a married individual or by a solo parent with regard to his/her dependent/s.

A benefactor shall comply with all the requirements that shall hereinafter be issued by the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, before he/she can avail of the incentives as provided for under the Act.

6.13 Individuals or nongovernmental institutions establishing homes, residential communities or retirement villages solely to suit the needs and requirements of persons with disability shall be accorded the following:

(i) Realty tax holiday for the first five years of operation; and

(ii) Priority in the building and/or maintenance of provincial or municipal roads leading to the aforesaid home, residential community or retirement village. The city and municipal

government concerned where the homes, residential communities or retirement villages is located shall issue the implementing guidelines for the availment of this incentives.

6.14 Availment of Tax Deductions by Establishment Granting Twenty Percent 20% Discount – The establishments may claim the discounts granted in sub-sections (6.1), (6.2), (6.4), (6.5) and (6.6) 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, as amended.

6.15 Prohibitions on Availment of Double Discounts The privileges mentioned in the foregoing shall 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.

#### RULE V

##### PROHIBITIONS ON VERBAL, NON-VERBAL RIDICULE AND VILIFICATION AGAINST PERSONS WITH DISABILITY

Section 7. Chapter 1. Deliverance from Public Ridicule For purposes of this Chapter, public ridicule shall be defined as an act of making fun or contemptuous imitating or making mockery of persons with disability whether in writing, or in words, or in action due to their impairment/s. The following constitutes acts of public ridicule:

Making fun of a person on account of his/her disability even through jokes in a manner that is degrading resulting to the embarrassment of the person with disability in front of two or more persons;

Making mockery of a person with disability whether in oral or in writing;

Imitating a person with disability in public gatherings, stage shows, carnivals, television shows, broadcast media and other forms of entertainments that are offensive to the rights and dignity of persons with disability or any other similar acts;

No individual, group or community shall execute any of these acts of ridicule against persons with disability in any time and place which could intimidate or result in loss of self-esteem of the latter.

Section 8. Chapter 2. Deliverance from Vilification For purposes of this Chapter, vilification shall be defined as:

The utterance of slanderous and abusive statements against a person with disability such as but not limited to: (1) calling a person by his disability in public which results to humiliation; (2) using the disability of a person as an example in a manner that is embarrassing and humiliating to the dignity of persons with disability.

An activity in public which incites hatred towards, serious contempt for, or severe ridicule of persons with disability.

Any individual, group or community is hereby prohibited from vilifying any person with disability which could result into loss of self-esteem of the latter.

#### RULE VI

##### ENFORCEMENT AND PENALTY

Section 9. Penalties Any person who violates any provision of this Act shall suffer the following penalties:

For the first violation, a fine of not less than Fifty thousand pesos (P50,000.00) but not exceeding One hundred thousand pesos (P100,000.00) or imprisonment of not less than six months but not more than two years, or both at the discretion of the court; and

For any subsequent violation, a fine of not less than One hundred thousand pesos (P100,000.00) but not exceeding Two hundred thousand pesos (P200,000.00) or imprisonment for not less than two years but not more than six years, or both at the discretion of the court.

Any person who abuses the privileges granted herein shall be punished with imprisonment of not less than six months or a fine of not less than Five thousand pesos (P5,000.00), but not more than Fifty thousand pesos (P50,000.00), or both, at the discretion of the court.

If the violator is a corporation, organization or any similar entity, the officials thereof directly involved shall be liable therefore.

If the violator is an alien or a foreigner, he shall be deported immediately after service of sentence without further deportation proceedings.

Upon filing of an appropriate complaint, and after due notice and hearing, the proper authorities may also cause the cancellation or revocation of the business permit, permit to operate, franchise and other similar privileges granted to any business entity that fails to abide by the provisions of this Act.

Section 10. Effectivity. These Implementing Rules and Regulations shall take effect fifteen (15) days after publication in two (2) newspapers of general circulation and filed with the Administrative Registrar, University of the Philippines Law Center as required under the Administrative Code of 1987.

Sgd. ESPERANZA I. CABRAL, MD

Secretary

Department of Social Welfare and Development

Sgd. JESLI A. LAPUS

Secretary

Department of Education

Sgd. MARGARITO B. TEVES

Secretary

Department of Finance/Bureau of Internal Revenue

Sgd. JOSEPH H. DURANO

Secretary

Department of Tourism

Sgd. RONALDO V. PUNO

Secretary

Department of Interior and Local Government

Sgd. ARTHUR C. YAP

Secretary

Department of Agriculture

Sgd. LEANDRO R. MENDOZA

Secretary

Department of Transportation and Communications

Written by dandee - Filed Under