



## **Application of mandatory discounts for senior citizens (SC) and persons with disabilities (PWD) and compliance with the BIR issuance on value-added tax (VAT)**

It has come to the attention of PhilHealth Management that a number of accredited health facilities (HFs) do not deduct the senior citizen discount from the total medical bills. As explicitly stipulated in Section B of the Performance Commitment for accreditation of healthcare professionals and facilities, accredited HFs shall follow all applicable laws, rules, regulations, policies, administrative orders, and issuances.

As such, PhilHealth reminds all its accredited HFs to abide by and follow Republic Act (RA) No. 9994 or the Expanded Senior Citizens Act of 2010 and RA No. 10754 for the Benefits and Privileges of Persons with Disabilities. Additionally, all accredited HFs shall follow the policies and guidelines of the Bureau of Internal Revenue (BIR), including those relevant to VAT implementation on the actual hospital charges.

All PhilHealth Regional Offices should implement the Healthcare Provider Performance Assessment System (HCP PAS) to monitor accredited HFs' performance.

For further inquiries, please get in touch with the PhilHealth Corporate Action Center at Callback Channel 0917-8987442 or email via [actioncenter@philhealth.gov.ph](mailto:actioncenter@philhealth.gov.ph)

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