

****Title:**** Clarifying the Scope of Senior Citizen Discounts in Funeral Services: Republic of the Philippines vs. Pryce Corporation, Inc.

****Facts:****

Pryce Corporation, Inc. (respondent) is involved in selling memorial lots and providing interment services. On October 29, 2015, the respondent initiated a special civil action for declaratory relief with the Regional Trial Court (RTC) of Misamis Oriental, Cagayan de Oro City. The action sought interpretation of Section 4(a) of Republic Act (RA) No. 7432, as amended by RA 9257 and further amended by RA 9994, specifically on whether interment services are covered by the mandated 20% senior citizen discount on funeral and burial services.

The petitioners—Republic of the Philippines through the Office of the Solicitor General, Office of the Senior Citizens Affairs, and the Department of Social Welfare and Development—argued against the need for judicial interpretation, citing the clear wording of the law, which, in their view, includes interment services as part of the funeral and burial services entitled to the senior citizen discount.

The RTC ruled that interment services do not fall under “funeral and burial services” as not expressly included in the Implementing Rules and Regulations (IRR) of RA 9994. The petitioners’ motion for reconsideration was denied, prompting the appeal to the Supreme Court.

****Issues:****

1. Whether the requirements for an action of declaratory relief were satisfied.
2. Whether the RTC jurisdiction over the petition for declaratory relief is proper.
3. Whether interment services are included in the senior citizen discount under RA 7432, as amended by RA 9257 and RA 9994.

****Court’s Decision:****

The Supreme Court granted the petition, overturning the RTC resolutions. The Court clarified that:

1. All requisites for a declaratory relief action were present in this case.
2. The Supreme Court determined that there was a justiciable controversy between the parties, making the action for declaratory relief proper.
3. Interment services are covered under the senior citizen discount as provided by RA 7432, as amended by RA 9257 and RA 9994. The Court emphasized a broad interpretation of the

term “funeral and burial services” to include interment services. It pointed out that the law and its IRR did not explicitly exclude interment services, and to exclude them contradicted the law’s humanitarian objective of aiding senior citizens.

****Doctrine:****

This case establishes the doctrine that interment services are included in the 20% discount on funeral and burial services for senior citizens under RA 7432, as amended by RA 9257 and RA 9994. It underscores the principle of liberal interpretation of social legislation in favor of the beneficiaries—in this case, senior citizens.

****Class Notes:****

- ****Legal Requisites for Declaratory Relief:**** (a) a subject matter that must be a deed, will, contract, written instrument, statute, or governmental regulation; (b) terms thereof are doubtful and require judicial interpretation; (c) there must have been no breach of documents; (d) a justiciable controversy exists; (e) issue is ripe for judicial determination; (f) and adequate relief is not available through other means.
- ****Interpretation of Social Legislation:**** Legislation benefiting a specific group of citizens should be liberally interpreted to effect its objectives and extend its benefits widely within the target group.
- ****Role of Implementing Rules and Regulations (IRR):**** The IRR cannot add to, subtract from, or conflict with the law it is designed to implement. An administrative agency may not enlarge, alter, or restrict statutory provisions through its regulations.

****Historical Background:****

The Senior Citizens Act (RA 7432) and its subsequent amendments (RA 9257 and RA 9994) were enacted to recognize and reward the contributions of senior citizens to society by providing them benefits and privileges, including discounts on essential services. This case further clarifies the extent of these benefits, ensuring that the law’s protective mantle extends to the final respects paid to senior citizens through funeral and interment services.