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CLARIFYING THE USE OF SENIOR CITIZENS IDENTIFICATION DOCUMENTS IN THE AVAILMENT OF BENEFITS AND PRIVILEGES UNDER REPUBLIC ACT (RA) NO. 9994, OTHERWISE KNOWN AS THE EXPANDED SENI...

NCMB RESOLUTION NO. 1, S. 2013, December 20, 2013

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WHEREAS, Republic Act (RA) No. 9994 known as the “Expanded Senior Citizens Act of 2010” was signed into law on February 15, 2010.

WHEREAS, following the law’s complete publication in newspapers of general circulation in April 2010, the Implementing Rules and Regulations (IRR) for RA 9994 were jointly drafted by an inter-agency body composed of the key government agencies, together with various stakeholders from the private sector and senior citizens community.

WHEREAS, both RA 9994 and its Implementing Rules and Regulations provided for the use of proper identification documents as proof of eligibility of a senior citizen to avail of the benefits and privileges under RA 9994.

WHEREAS, Section 4 of RA 9994 specifically states:

> “In the availment of the privileges mentioned above, the senior citizen, or his/her duly authorized representative, may submit as proof of his/her entitlement thereto any of the following:
>
> (1) An identification card issued by the Office of Senior Citizens Affairs (OSCA) of the place where the senior citizen resides; Provided, That the identification card issued by the particular OSCA shall be honored nationwide;
>
> (2) The passport of the senior citizen concerned; and
>
> (3) Other documents that establish that the senior citizen is a citizen of the Republic and is at least sixty (60) years of age as further provided in the implementing rules and regulations.”

WHEREAS, Article 5.5, Rule III on the Definition of Terms in the IRR of RA 9994 likewise states:

> “5.5 IDENTIFICATION DOCUMENT - refers to any document or proof of being a senior citizen which may be used for the availment of benefits and privileges under the Act and its Rules. It shall be any of the following:
>
> a) Senior Citizens’ Identification Card issued by the Office of Senior Citizens Affairs (OSCA) in the city or municipality where the elderly resides;
>
> b) The Philippine passport of the elderly person or senior citizen concerned; and

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> c) Other valid documents that establish the senior citizen or elderly person as a citizen of the Republic and at least sixty (60) years of age, which shall include but not be limited to the following government-issued identification documents indicating an elderly's birthdate or age: driver's license, voters ID, SSS/GSIS ID, PRC card, postal ID."

WHEREAS, in their desire to prevent and control abuses of the benefits and privileges under RA 9994, and to assist in the profiling of the elderly population and in the development of a reliable database of senior citizens, the various stakeholders participating in the IRR drafting agreed to put a premium on the use of the Senior Citizens Identification (ID) Card issued by the Office of Senior Citizens Affairs (OSCA).

WHEREAS, Article 6, Rule IV of the IRR on Privileges for the Senior Citizens specifically states:

> Article 6. OSCA-issued Senior Citizens' Identification Card. - For the availment of benefits and privileges under the Act and these Rules, the senior citizen, or his/her duly authorized representative, shall present as proof of eligibility, a valid and original Senior Citizens' Identification Card issued by the Head of the Office of Senior Citizens Affairs (OSCA) of the place where the senior citizen resides, and which shall be honored nationwide;

WHEREAS, the Bureau of Internal Revenue (BIR) provided in their Revenue Regulations No. 7-2010 that any claim for tax deductions by business establishments granting the 20% discount to senior citizens shall be supported by proper documentation, particularly the availing senior citizens' ID card number. To wit:

> "Section 7. Tax Treatment of the Discount Granted to Senior Citizens. - x x x The cost of the discount x x x shall be allowed as a deduction from the gross income for the same taxable year that the discount is granted, provided that, the total amount of the claimed tax deduction net of VAT, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation in accordance with the provisions of the Tax Code."

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, that the Board issues a clarification in the light of the clear provisions of RA 9994 and its IRR, specifically paragraph 5.5 thereof, and for the benefit and guidance of all stakeholders that senior citizens MAY use their OSCA-issued Senior Citizens ID card or ANY government-issued identification document mentioned in the IRR that indicates a senior citizen's age or birthdate, as well as his/her Filipino citizenship in the availment of discount benefits and other privileges under RA 9994.

IT IS FURTHER RESOLVED, that the Board directs all government agencies to amend their respective issuances and supplemental guidelines implementing RA 9994 to conform with the law's provisions within thirty (30) days from the date of this Resolution.

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