

Tax Updates

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Romero & Co. CPA's

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➤ **JMC No. 1 - 2022**

GUIDELINES FOR STATUTORY BENEFITS AND PRIVILEGES FOR SENIOR CITIZENS AND PERSONS WITH DISABILITIES IN E-COMMERCE AND PHONE TRANSACTIONS

Joint Memorandum Circular (JMC) No. 01, Series of 2022 mandates that Senior Citizens (SCs) and Persons with Disabilities (PWDs) receive the same benefits and discounts for online purchases as they do in physical stores, ensuring inclusivity and compliance with Philippine law in digital commerce.

A. GUIDELINES FOR AVAILING SENIOR CITIZEN AND PWD DISCOUNTS:

E-COMMERCE PURCHASES VIA INTERNET AND ONLINE PLATFORMS	PRIOR TO PLACING AN ORDER AND UPON PLACING AN ORDER The SC or PWD must declare his/her status, submit a scanned copy/image of the ID. Attachments: <ul style="list-style-type: none">• Medicine: Copy of prescription + front and last entry pages of the Senior Citizen/PWD purchase booklet.• Basic Necessities & Prime Commodities: Front and last entry pages of the Senior Citizen/PWD purchase booklet. DELIVERY: <ul style="list-style-type: none">• Show original ID and authorization letter if needed.
	PURCHASES THROUGH THE TELEPHONE OR MOBILE PHONE CALL

B. AUTHORIZED REPRESENTATIVE

- A senior or PWD can authorize someone via an authorization letter.
- Parents/guardians can represent minors with disabilities without an authorization letter but must verify their identity and relationship.
- Online merchants must confirm the representative's relationship before purchase completion.

Documents Needed for Medicine, Food, And Basic Necessities:

1. OSCA/PWD ID or any government ID;
 2. Senior Citizen/PWD Purchase Booklet;
 3. Authorization Letter, ID of Representative;
 4. Medical Prescription (for medicine only)
- If any required documents are missing, businesses may refuse to release goods to the representative.
 - Businesses can address misuse of Senior Citizen or PWD discounts by suspending accounts or pursuing legal action as necessary.

C. ASSISTANCE:

1. Complaints about denied discounts are mediated by OSCA or PDAO; if unavailable, LSWDO assists, including escalation to the Prosecutor's Office
2. Complaints can be filed where the complainant resides or where the business is located.

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