

# Tax Updates

October 30, 2024  
Issue: RCC8- 24



**Romero & Co. CPA's**

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**RMC No. 71-2022**

➤ **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 ensures that SCs and PWDs receive the same statutory benefits and discounts when purchasing goods and services online as they do in physical stores in the Philippines.

The objective is to ensure compliance with laws on granting SCs and PWDs discounts for goods and services purchased through digital or online platform.

**Privileges of Senior Citizens and Persons with Disabilities.** As provided by the laws governing privileges for SCs and PWDs, both shall be granted the following privileges:

PRIVILEGE	GOODS AND SERVICES	SENIOR CITIZEN	PERSONS WITH DISABILITY
<b>20% Discount (VAT-exempt)</b>	Medicines and medical supplies subject to the Guidelines of DOH Administrative Order No. 2012-0007 as amended	✓	✓
	Professional fees of attending physician/s in all private hospitals, medical facilities, outpatient clinics and home health care services	✓	✓
	Professional fees of licensed professional health providing home health care services	✓	✓
	Medical and dental services, diagnostic and laboratory fees in all private hospitals	✓	✓
	Medical facilities, outpatient clinics, and home health care services	✓	✓
	Actual fare for land transportation travel in public utilities, including domestic air transport services and sea shipping vessels and the like	✓	✓
	Utilization of services in hotels and similar lodging establishments, restaurants, and recreation centers	✓	✓
	Admission fees charged by theaters, cinema houses and concert halls, circuses, leisure, and amusement	✓	✓
	Foods, drinks, desserts, and other consumable food items	✓	✓
	Funeral and Burial Services	✓	✓
<b>5% Special Discount</b>	Basic Necessities*	✓	✓
	Prime Commodities*	✓	✓

**Note:** Senior Citizens and Persons with Disabilities must present valid identification to prove their eligibility for the discounts.

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**Basic Necessities and Prime Commodities (BNPCs).** The following are the basic necessities and prime commodities, as defined by the Price Act13, as amended:

BASIC NECESSETIES*	PRIME COMMODITIES*
<ul style="list-style-type: none"><li>• All kinds and variants of rice; Corn,</li><li>• All kinds of bread (Pastries and cakes not included);</li><li>• Fresh, dried and canned fish and other marine products (including frozen and in various modes of packaging);</li><li>• Fresh pork, beef and poultry meat;</li><li>• All kinds of fresh eggs (excluding Quail Eggs);</li><li>• Potable water in bottles and containers,</li><li>• Fresh and Processed milk (excluding milk labeled as food supplement);</li><li>• Fresh vegetables including root crops</li><li>• Fresh fruits</li><li>• Locally manufactured instant noodles;</li><li>• Coffee and coffee creamer;</li><li>• All kinds of sugar (excluding sweetener)</li><li>• All kinds of cooking oil;</li><li>• Salt,</li><li>• Powdered, liquid, bar laundry and detergent soap;</li><li>• Firewood;</li><li>• Charcoal</li><li>• All kinds of candles;</li><li>• Household liquefied: petroleum gas, not more than 1 kgs. LPG content once every five (5) months bought from LPG dealers, and</li><li>• Kerosene, not more than 2 liters per month</li></ul>	<ul style="list-style-type: none"><li>• Flour;</li><li>• Dried, processed and canned pork, beef and poultry meat;</li><li>• Dairy products not falling under Section 1 (a) of the DTI-DA-DOE JAO;</li><li>• Vinegar, patis, and soy sauce;</li><li>• Toilet/Bath soap;</li><li>• Fertilizer;</li><li>• Pesticides;</li><li>• Herbicides;</li><li>• Poultry feeds, livestock feeds and fishery feeds;</li><li>• Veterinary products;</li><li>• Paper, school supplies;</li><li>• Nipa shingle;</li><li>• Sawali;</li><li>• Cement, Clinker, GI Sheets;</li><li>• Hollow Blocks;</li><li>• Plywood;</li><li>• Plyboard;</li><li>• Construction nails;</li><li>• Batteries (excluding cellphone and automotive batteries)</li><li>• Electrical supplies arid light bulbs; and</li><li>• Steel wires.</li></ul>

In cases wherein the buyer or customer is both a SCs and PWDs, he/she shall be entitled only to a single 20% discount, with VAT exemption, or 5% special discount whichever is applicable under his/her valid Senior-Citizen ID or Person with Disability ID.

As provided by law, drugs classified as "essential" or "non-essential" are considered "Basic Necessities" and "Prime Commodities," but Senior Citizens and Persons with Disabilities are entitled to a flat 20% discount on them, as mandated by law.

### Notes:

- SCs and PWDs can choose between a promotional discount offered by establishments or the mandated 20% VAT exemption or 5% special discount, whichever is more favorable.
- They have a weekly purchase limit of PHP 1,300 for offline and online transactions, without carry-over of unused amounts unless otherwise increased, as may be determined by the DTI and other relevant agencies However, medicine purchases are exempt from this limit.

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