



Republic of the Philippines  
Department of Health  
**OFFICE OF THE SECRETARY**



26 January 2017

**MEMORANDUM**

**TO: DRUGSTORE ASSOCIATION OF THE PHILIPPINES (DSAP)  
DRUGSTORE CHAINS  
HOSPITAL PHARMACIES  
NON-DSAP MEMBERS DRUG OUTLETS**

**SUBJECT: Implementation of Republic Act No. 10754 "An Act Expanding the Benefits and Privileges of Persons With Disability (PWD)" and the Execution of Its Implementing Rules and Regulations**

Please be informed that the Implementing Rules and Regulations of RA 10754, which took effect on 23 December 2016, specifically stipulates in Section 4. Policies and Objectives the declared policy of the state "...to provide persons with disability the opportunity to participate fully into the mainstream of society by granting them at least twenty percent (20%) discount and exemption from the value added tax on the sale of certain goods and services identified under Republic Act 9442 for the exclusive use, enjoyment or availment of persons with disability."

**Section 6.4 (Purchase of Medicines and Foods for Special Medical Purposes)** likewise states that "The Department of Health, in coordination with the Philippine Health Insurance Corporation and Food and Drug Administration, shall issue the corresponding guidelines, circulars or directives related to this section and disseminate such information to all concerned."

While the DOH is still in the process of creating its own guideline on the above IRR provision, please be advised that **SEC. 3. (Implementing Rules and Regulations)** of the Law itself points out that "The Department of Social Welfare and Development (DSWD), in consultation with the Department of Health (DOH), the Department of Finance (DOF), and the National Council on Disability Affairs (NCDA), shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Act: **"Provided, that the failure of the concerned agencies to promulgate the said rules and regulations shall not prevent the implementation of this Act upon its effectivity."** Hence, all drug retail outlets are mandated by Law to give the necessary discount and exemption to any PWD on the purchase of prescribed medicines as well as food for special medical purposes at any given time, regardless if this Agency has not yet finalized the guidelines on granting discounts for PWDs.

In the meantime, we recommend drugstores and hospitals pharmacies to apply the burden sharing mechanisms currently implemented for senior citizens in the granting of discounts for PWDs.

For strict compliance.

  
**PAULYN JEAN B. ROSELL-UBIAL, MD, MPH, CESO II**  
Secretary of Health

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TOWARDS  
**HEALTH FOR ALL**