



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE TWELFTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE
SANGGUNIANG PANLUNGSOD SESSION HALL,
ORMOC CITY HALL BUILDING
ON FEBRUARY 03, 2011

PRESENT:

Hon. Nepomuceno P. Aparis I,
Hon. Ruben R. Capahi,
Hon. Rolando M. Villasencio,
Hon. Claudio P. Larrazabal,
Hon. Mario M. Rodriguez,
Hon. Lea Doris C. Villar,
Hon. Filomeno P. Maglasang,
Hon. Sotero M. Pepito,
Hon. Demosthenes F. Tugonon,
Hon. Rafael C. Omega, Jr.,
Hon. Antonio M. Codilla,

Hon. Corinne M. Corro,

Vice Mayor & Presiding Officer
City Councilor, Majority Floor Leader
City Councilor, Minority Floor Leader
City Councilor, Presiding Officer "Pro-Tempore"
City Councilor, Assist. Minority Floor Leader
City Councilor, Assist. Majority Floor Leader
City Councilor
City Councilor
City Councilor
City Councilor
Ex-Officio City Councilor
Chapter President, Liga ng mga Barangay ng Ormoc
Ex-Officio City Councilor,
SK Federation President

ON OFFICIAL BUSINESS:

Hon. Jose C. Alfaro, Jr.,

(O.B. - Cebu City), City Councilor

ABSENT:

NONE

RESOLUTION NO. 2011-021

A RESOLUTION RESPECTFULLY URGING CONGRESS OF THE PHILIPPINES TO AMEND REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS "THE EXPANDED CITIZENS ACT OF 2010" BY EXEMPTING FROM THE VALUE ADDED TAX (VAT), IF APPLICABLE, ALL PURCHASES OF GOODS AND SERVICES, SUBJECT TO DISCOUNT, BY SENIOR CITIZENS.

WHEREAS, the enactment of REPUBLIC Act No. 9994, otherwise known as the "Expanded Senior Citizens Act of 2010" is most welcomed and appreciated by the Senior Citizens, as it provided additional benefits and privileges to them;

WHEREAS, one of the most significant changes of the law is the exemption from VAT of certain purchases of goods and services by Senior Citizens;

WHEREAS, there are certain purchases by Senior Citizens which are discounted but subject to VAT, hence the benefit accorded to them is not full and complete. Example: Purchase of basic necessities and prime commodities subject to a five (5%) percent discount WITHOUT EXEMPTION from VAT. (Joint DTI-DA Administrative Order No. 10-02, Series of 2010, Section 3 thereof);

WHEREAS, it is incomprehensible, illogical unreasonable that the 5% discount given to Senior Citizens on their purchase of basic necessities and prime commodities is subject to VAT, while the 20% discount on the purchase of medicine, etc. (Section 4, par. (a) of Rep. Act No. 9994), is EXEMPT from VAT, considering further that there is no material and substantial differences of the same that justify its non inclusion in the VAT Exempt items;

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WHEREAS, the aforesaid situation brings confusion, discrimination and misapprehension to our Senior Citizens, and might have likewise infringed on uniformity of taxation, hence must be corrected;

WHEREAS, it is prayed that there must be uniformity and consistency in the implementation of the law, especially on social legislation, like the EXPANDED SENIOR CITIZENS ACT OF 2010, otherwise, the law may seemingly appear to be violative of the equal protection clause of the 1987 Philippine Constitution;

WHEREAS, it is further that there must be a comprehensive exemption from VAT, if applicable, on ALL PURCHASES of goods and services by senior citizens subject to discount, if only to harmonize and equalize the application thereof;

FOREGOING PREMISES CONSIDERED, on motion of City Councilor Lea Doris C. Villar, Chairman, Committee on Social Services, Senior Citizen, Women and Family, severally seconded by City Councilors Claudio P. Larrazabal, Mario M. Rodriguez and Corinne M. Corro; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass a resolution RESPECTFULLY URGING CONGRESS OF THE PHILIPPINES TO AMEND REPUBLIC ACT NO. 9994, OTHERWISE KNOWN AS "THE EXPANDED CITIZENS ACT OF 2010" BY EXEMPTING FROM THE VALUE ADDED TAX (VAT), IF APPLICABLE, ALL PURCHASES OF GOODS AND SERVICES, SUBJECT TO DISCOUNT, BY SENIOR CITIZENS;


ADOPTED, February 03, 2011.

RESOLVED, FURTHER, to furnish copies of this resolution to- The President, His Excellency, Benigno C. Aquino III, The Senate President, Hon. Juan Ponce Enrile, The Speaker of the House of Representative, Hon. Feliciano Belmonte, Senator Pia Cayetano, The Secretary of the Department of Social Welfare and Development, Hon. Dinky Soliman, The Secretary of the Department of Trade and Industry, Hon. Gregory L. Domingo, The Secretary of the Department of Agriculture, Hon. Proceso J. Alcala, City Mayor of Ormoc, Hon. Eric C. Codilla, The City Social Welfare and Development Officer, Mrs. Marietta Legaspi, The OSCA HEAD, Mrs. Fe Into, The President of the Federation of Senior Citizens in Ormoc City, and others concerned;


RESOLVED, FINALLY, to furnish copies of this resolution to the different Sangguniang Panlungsod of the Members of the League of Cities with the request that a similar resolution be passed at their end;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


JOEL S. DUERO
Secretary to the
Sangguniang Panlungsod

ATTESTED:


NEPOMUCENO P. APAIS I
Vice Mayor & Presiding Officer