

ADVISORY

Subject : Revenue Regulations No. 9-2019

Headnote : Expanded PWD Discount for Commodities and Necessities

Date : October 21, 2019

The Bureau of Internal Revenue (BIR) issued Revenue Regulations (RR) no. 9-2019, amending RR No. 5-2017, granting Persons with Disabilities (PWD's) a 5% special discount on the regular retail price of basic necessities and prime commodities. However, these items are not exempt from the 12% value-added tax (VAT) levied on the products.

The regulation enumerated 21 necessities and 22 commodities with a special discount of 5%. The discount is limited to purchases not exceeding Php 1,300 per calendar week without carry-over of the unused amount and items purchased should only be for the PWD's own consumption.

Currently, PWD's enjoy a 20% discount from establishments relative to the sale of goods and services such as but not limited to hotels, cinemas, medical facilities, funeral and burial services, and transportations as required under Republic Act. No. 10754 entitled "Act Expanding the Benefits and Privileges of PWD".

For your reading pleasure, attached herewith are the Revenue Regulations above mentioned.



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