



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

MAY 05 2020

ADMINISTRATIVE ORDER
No. 2012-0007-A

SUBJECT: AMENDMENT TO INCLUDE VITAMINS AND MINERALS SUPPLEMENTS IN THE SCOPE OF ADMINISTRATIVE ORDER NO. 2012-0007, ENTITLED "GUIDELINES ON THE GRANT OF 20% DISCOUNT TO SENIOR CITIZENS ON HEALTH-RELATED GOODS AND FOR OTHER PURPOSES"

It is the declared policy of the State in the Republic Act (RA) No. 9994, or the "Expanded Senior Citizens' Act of 2010," to give full support to the improvement of the total well-being of the elderly and their full participation in society.

RA No. 9994 expanded the benefits of senior citizens provided under RA No. 7432, as amended by RA No. 9257. Among the benefits that were granted was a twenty percent (20%) discount and exemption from the value-added tax (VAT), on the sale of medicines, including the purchase of influenza and pneumococcal vaccines, and such other essential medical supplies, accessories and equipment for the exclusive use and enjoyment or availment of the senior citizen (RA No. 9994, Section 4).

The Implementing Rules and Regulations (IRR) of RA No. 9994 defines medicines "as prescription and non-prescription/over-the-counter drugs, both generic and branded, including vitamins and mineral supplements medically prescribed by the elderly's physician, and approved by the Department of Health (DOH) and the Food and Drug Administration (FDA), which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of human disease or sickness. It does not include food, devices or their components, parts, or accessories." (Rule III, Article V, Section 5.9)

The same IRR provides that a "20% discount and VAT exemption shall apply to the purchase of generic or branded medicines and drugs by or for senior citizens, including the purchase of influenza and pneumococcal vaccines." It was also provided that "(t)he 20% discount and VAT exemption shall also be granted to the purchase of vitamins and minerals supplements which are medically prescribed by an attending physician for prevention and treatment of diseases, illness, or injury." [Rule IV, Article VII, Section 1(a)]

Pursuant to the IRR, DOH issued Administrative Order (AO) No. 2012-0007, entitled "Guidelines on the Grant of 20% Discount to Senior Citizens on Health Related Goods and for

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other Purposes.” DOH AO No. 2012-0007^{fl} provided further guidelines to concerned stakeholders on the implementation of RA No. 9994.

However, DOH AO No. 2012-0007^{fl} did not provide guidelines for the grant of the 20% discount and VAT exemption on the purchase of vitamins and minerals supplements despite the clear language and mandate of the IRR of RA No. 9994.

This amendment is, hence, being issued to clarify that the purchase of vitamins and minerals supplements of senior citizens is likewise subject to the 20% Discount and VAT exemption subject to conditions prescribed under RA No. 9994 and its IRR.

Therefore, the following provisions of DOH AO No. 2012-0007^{fl} are hereby amended as follows:

IV. DEFINITION OF TERMS

Consistent with the pertinent definitions used in the R.A. No. 9994 and its IRR, the following terms shall be defined as follows:

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2. **Medicines - refer to prescription and non-prescription/over-the-counter drugs, both generic and branded, including vitamins and mineral supplements medically prescribed by the attending physician, and approved by the Department of Health (DOH) and the Food and Drug Administration (FDA), which are intended for use in the diagnosis, cure, mitigation, treatment or prevention of human disease or sickness. It does not include food, devices or their components, parts, or accessories.**

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Section 3 of the Procedural Guidelines shall now read as follows:

VI. PROCEDURAL GUIDELINES

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3. Establishments Dispensing Medicines

3.1 The 20% discount and VAT exemption shall apply to the purchase of generic or branded medicines and drugs by or for senior citizens, including the purchase of influenza and pneumococcal vaccines. The 20% discount and VAT exemption shall also be granted to the purchase of vitamins and mineral supplements which are medically prescribed by an attending physician for prevention and treatment of diseases, illness, or injury. The 20% discount granted to senior citizen shall be computed in the following manner:

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IX. SEPARABILITY CLAUSE


Provisions from previous issuances that are inconsistent or contrary to the provisions of this Order shall be deemed impliedly or expressly amended or revoked.

X. REPEALING CLAUSE

In the event that any provisions or part of this Order is declared unauthorized or rendered invalid by any court of law or competent authority, those provisions not affected by such declaration shall remain valid and in force.

XI. EFFECTIVITY

This Order shall take effect thirty (30) days after its publication in a newspaper of general circulation, and upon filing with the U.P. Law Center three (3) certified true copies of this Order.


FRANCISCO T. DUQUE III, MD, MSc
Secretary of Health