REVENUE MEMORANDUM CIRCULAR NO. 71-2022 issued on May 18, 2022 circularizes the Department of Trade and Industry (DTI) – Department of Social Welfare and Development (DSWD) – National Commission of Senior Citizens (NCSC) – National Council on Disability Affairs (NCDA) – Department of Health (DOH) – Bureau of Internal Revenue (BIR) – Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) 01-2022, titled "Guidelines on the Provision of the Mandatory Statutory Benefits and Privileges of the Senior Citizens and Persons with Disabilities on their Purchases through Online (E-Commerce) and Phone Call/SMS".

A Senior Citizen or a Person with Disability shall be entitled to the grant of 20% discount and 12% VAT-exempt of their purchase of goods and services; and 5% special discount for basic necessities and prime commodities provided in the JMC, for their exclusive use and enjoyment. In the purchase of goods and services which are the subject of promotional discount, the Senior Citizen and the Person with Disability can avail of the establishment's offered discount, as permitted by DOH, DTI or other appropriate government agencies, or the 20% VAT exemption or the 5% special discount provided in the JMC, whichever is higher/more favorable and applicable.

In cases wherein the buyer or customer is both a Senior Citizen and a Person with Disability, 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 the laws governing privileges for Senior Citizens and Persons with Disabilities, both shall be granted the following privileges:

Privilege	Goods and Services	Senior Citizen	Persons with Disability
20% discount (VAT-exempt)	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	✓	✓
	Basic Necessities	✓	✓

Privilege	Goods and Services	Senior Citizen	Persons with Disability
5% special discount	Prime Commodities	✓	✓

Any provisions of later laws granting new privileges shall form part of the JMC, whenever applicable. The following are the basic necessities and prime commodities, as defined by Republic Act (RA) No. 7581 (Price Act), as amended:

Basic Necessities	Prime Commodities
1. All kinds and variants of rice; 2. Corn; 3. All kinds of bread (Pastries and cakes not included); 4. Fresh, dried and canned fish and other marine products (including frozen and in various modes of packaging); 5. Fresh pork, beef and poultry meat; 6. All kinds of fresh eggs (excluding Quail Eggs); 7. Potable water in bottles and containers; 8. Fresh and processed milk (excluding milk labeled as food supplement); 9. Fresh vegetables including root crops; 10. Fresh Fruits; 11. Locally manufactured instant noodles; 12. Coffee and coffee creamer; 13. All kinds of sugar (excluding sweetener) 14. All kinds of cooking oil; 15. Salt; 16. Powdered, liquid, bar laundry and detergent soap; 17. Firewood; 18. Charcoal; 19. All kinds of candles; 20. Household liquefied: petroleum gas, not more than 11kgs. LPG content once every five (5) months bought from LPG dealers; and 21. Kerosene, not more than 2 liters per month.	1. Flour; 2. Dried, processed and canned pork, beef and poultry meat; 3. Dairy products not falling under Section 1 (a) of the DTI – Department of Agriculture (DA) – Department of Energy (DOE) Joint Administrative Order (JAO); 4. Onions and Garlic; 5. Vinegar, patis, and soy sauce; 6. Toilet/Bath soap; 7. Fertilizer; 8. Pesticides; 9. Herbicides, 10. Poultry feeds, livestock feeds and fishery feeds; 11. Veterinary products; 12. Paper, school supplies; 13. Nipa shingle; 14. Sawali; 15. Cement, Clinker, Gl Sheets; 16. Hollow Blocks; 17. Plywood; 18. Plyboard; 19. Construction nails; 20. Batteries (excluding cellphone and automotive batteries) 21. Electrical supplies and light bulbs; and 22. Steel wires.

As provided by law, drugs identified as "essential" and "not essential" shall be considered as "Basic Necessities" and "Prime Commodities", respectively. However, for purposes of determining the rightful statutory discount, the Senior Citizen or Person with Disability shall be granted the flat discount of 20% as provided by law.

The total amount of offline and online purchase of Senior Citizens and Persons with Disability per calendar week shall not exceed the amount of One Thousand Three Hundred Pesos (Php1,300.00) without carry-over of the unused amount, unless otherwise increased, as may be determined by the DTI and other relevant agencies. Provided that the purchase of medicine shall no longer be limited by the Php1,300.00 ceiling as provided in the DTI-DA-DOE JAO, and as reflected hereto. The said amount shall be spent on the above-mentioned

commodities commensurate to his/her personal and exclusive consumption and/or enjoyment within the calendar week, Provided, that said amount shall be spent on at least four (4) items identified as Basic Necessities and Prime Commodities (BNPCs).

The Senior Citizen must present his/her Senior Citizen ID issued by the Office of the Senior Citizens Affairs (OSCA) in the city or municipality where the senior citizen resides, or any Government-issued ID, which reflects the name, picture, date of birth and nationality of the senior citizen, and other pertinent requirements as prescribed in the provisions of this JMC. The Person with Disability must present the Person with Disability ID issued by the Persons with Disability Affairs Office (PDAO) or the City/Municipal Social Welfare and Development Office (C/MSWDO) of the place where the person with disability resides, or the NCDA, and other pertinent requirements as prescribed in the provisions of the JMC.

If a purchaser is both a Senior Citizen and a Person with Disability, the purchaser shall only be allowed to avail either the discount for Senior Citizens or the discount for Person with Disability, and he/she shall present the relevant ID as required under the preceding paragraphs. If the purchaser is children with disability, the parents have the full authority to purchase the product for their child and must only present the ID as required in the JMC.

On the purchase of group meals, the basis of the 20% discount for a Senior Citizen and Person with Disability shall be on the amount corresponding to the combination of the most expensive and biggest single serving meal with beverage served in a quick service restaurant, is deemed flexible and is adjusted accordingly by food establishments to estimate a single food purchase for an individual Senior Citizen and Person with Disability.

In case of multiple number of Senior Citizens or Persons with Disability in one transaction, the Senior Citizens or Persons with Disability are required to inform the business establishment of such fact in order to grant their individual privilege discount, as long as applicable. Provided that, the total bill shall be divided according to the number of people to determine actual consumption of the individual Senior Citizen or Persons with Disability entitled to the 20% discount. The statutory discount provided by law shall be observed by business establishments regardless of who is the source of payment or mode of payment, provided that the goods and services are for the exclusive use of the Senior Citizen or Person with Disability.

For purchases made through the internet or online platform, the Senior Citizen or Person with Disability must, prior to placement of order, declare to the online platform/merchant that he/she is a Senior Citizen or a Person with Disability. Upon confirmation of order/s, the Senior Citizen or Person with Disability must provide/attach a scanned copy/screenshot or image of his/her ID, as explained in paragraph 6.1 of the JMC. In addition, the following shall also be attached by the Senior Citizen or the Person with Disability upon placement of the order:

a. For purchases of medicines, copy of the medical prescription, copy of the front page and last entry page of the Senior Citizen/Person with Disability purchase booklet.
b. For purchases of basic necessities and prime commodities, copy of the front page and last entry page of the Senior Citizen/Person with Disability purchase booklet for commodities.

Upon delivery of the goods/orders or performance of the service purchased through the online platform, the Senior Citizen or the Person with Disability or his/her duly authorized representative shall present the original copy of the Senior Citizen or the Person with Disability proof of entitlement which was attached during the confirmation of his/her order/s, together with the authorization letter, if applicable.

In the event that upon delivery of the goods/orders or performance of the service, the Senior Citizen, Person with Disability, or his/her authorized representative fails to present the Senior Citizen/Person with Disability ID or any government issued ID as proof of discount

entitlement and authorization letter, if applicable, the concerned platform/merchant may charge the Senior Citizen and the Person with Disability the full amount of the goods/orders or services.

For purchases made through the telephone or mobile phone call, the Senior Citizen or Person with Disability must, upon placement of order, provide his/her name, date of birth, and the ID number of those provided under Section 6 (6.1) of the JMC, as proof of discount entitlement.

The business establishment shall exert effort and ask the customer if he/she is a Senior Citizen and/or Person with Disability. After completing the order, the business establishment shall apply the appropriate discount to the price of the goods or services for the consumption of the Senior Citizen or Person with Disability.

Upon delivery of the goods/orders or performance of the service, the Senior Citizen or Person with Disability must present his/her Senior Citizen or Person with Disability proof of entitlement, together with the authorization letter, if applicable to the business establishment representative or its third-party service provider. In the event that upon delivery of the goods/orders or performance of the service purchased through phone call/mobile call, the Senior Citizen and Person with Disability or his/her authorized representative fails to present the Senior Citizen or Person with Disability ID or any government issued ID, as proof of discount entitlement and authorization letter, if applicable, the concerned platform/merchant may charge the Senior Citizen and Person with Disability the full amount of the goods/orders or services.

The senior citizen/Person with Disability can authorize any person of his/her choosing through an authorization letter duly signed by the senior citizen/person with disability. At the time of the purchase of the goods and services, the online merchants and vendors shall verify the information presented to establish the relationship of the authorized representative to the Senior Citizen and Persons with Disability. The authorized representative, before claiming or paying the goods and/or services, must present the following documents:

Document/s	**Medicine and/or medical supplies**	**Food, drinks, desserts, and other consumable items**	**Basic Necessities and Prime Commodities**
OSCA/Person with Disability ID, or any other government ID that may establish their circumstance(s)	✓	✓	✓
Senior Citizen/Person with Disability Purchase Booklet	✓	✓	✓
Authorization Letter	✓	✓	✓
ID of the representative	✓	✓	✓
Medical Prescription	✓	--	--

In case of absence of any of the above documents at the time of the purchase of the goods and services, the business establishment or the third-party service provider has the right to refuse to release the goods to the authorized representative.

In cases where the Person with Disability is a minor, the parent or guardian shall be the automatic representative of the minor without the need of any authorization letter. However, the parent or guardian must clearly establish their identity and relationship with the minor.

In cases where the business establishment or third-party service provider offers a "pick-up" option on purchased goods, the business establishment and the third-party service provider shall charge the Senior Citizen and Person with Disability the discounted price. Provided that, these goods were purchased through the means covered in the JMC. Provided finally, that in case the payment of the goods will be done physically and directly to the business establishment, the amount charged must be discounted in accordance with the existing BIR rules.

The DTI, DILG, BIR, NCSC, NCDA, OSCA, and PDAO shall jointly coordinate in monitoring the compliance of the business establishments. Provided that the OSCA and PDAO shall be limited only to businesses within their territorial jurisdiction.

The business establishments shall have the right to act on any abuse, misrepresentations, falsification, or any other acts contrary to law on the availment of the Senior Citizen or Person with Disability discount by blocking or suspending the account or name of the erring person. The business establishment may additionally file the appropriate administrative or court case, as they may seem fit. Provided that the business establishment shall exercise this right in accordance with the existing and applicable laws.

Businesses covered by the JMC may reconfigure their business and delivery system/websites/applications to have a provision whereby the Senior Citizen or Person with Disability will be able to avail his/her statutory discount, such as but not limited to the following:

a. Senior Citizen and the Person with Disability can send a copy of their Senior Citizen or Person with Disability ID; or
b. Discount Vouchers/Codes - The applicable discounts may be granted upon the use of discount vouchers or codes, whether physical or electronic, issued by the covered seller, merchant, business establishment and/or utility provider reflecting the applicable discount. Provided that, the discount voucher shall not be lower than what is prescribed under the JMC, or any other applicable laws.

In case the online system devised by the business establishment is unavailable, it shall provide an alternative manual process to properly recognize and honor the privileges granted to Senior Citizens and Persons with Disabilities. In any event, the DTI, DILG, BIR, NCSC, NCDA, OSCA and PDAO shall recognize the need for changes to online systems and shall render reasonable assistance in coming up with arrangements that are mutually beneficial to the concerned parties.

Any individual or business establishment who fails or refuses to observe the statutory discount afforded to Senior Citizens and Person with Disability may be held liable for the penalties provided by law. The procedures on complaints handling specified in Section 8 of the JMC shall be observed.

Any covered person or business which refuses to grant the discount on the online/telephone/mobile purchase of eligible Senior Citizens and Persons with Disabilities covered under the JMC or violates any provision of the JMC shall be liable in accordance with RA Nos. 9994 and 7277, as amended, including its Implementing Rules and Regulations.

It shall also be unlawful for persons to misrepresent himself/herself as Senior Citizen or Person with Disability. To this end, the person who misrepresents himself/herself as Senior Citizen or Person with Disability may be penalized under the Revised Penal Code, applicable Special Penal Laws, or any other applicable laws.

All other prohibited acts or penalties provided by applicable laws and regulations shall be deemed incorporated in the JMC.