



Republika ng Pilipinas
NATIONAL COUNCIL ON DISABILITY AFFAIRS

**BOARD RESOLUTION NO. 7
SERIES OF 2025**

**RESOLUTION REITERATING THE AVAILMENT OF 20% DISCOUNT
AND 12% VAT EXEMPTION ON PURCHASE OF GOODS, AND 5% DISCOUNT ON
PURCHASE OF BASIC NEEDS AND COMMODITIES TO PERSONS WITH DISABILITIES
THROUGH AUTHORIZED REPRESENTATIVES**

WHEREAS, Republic Act No. 9442, otherwise known as the "Magna Carta for Persons with Disabilities, as Amended," and Republic Act No. 10754, also known as An Act Expanding the Benefits and Privileges of Persons with Disabilities," provide persons with disabilities with 20% discount and VAT exemption on purchase of certain goods and services for their exclusive use and enjoyment."

WHEREAS, pursuant to RA10754, or An Act Expanding the Benefits and Privileges of Persons with Disability, amending RA Nos.7277, 9442 and 10070, the government may grant special discounts in special programs for Persons with Disabilities on their purchase of basic commodities which is separate and distinct from the twenty percent (20%) discount provided under RA10754;

WHEREAS, Section 6 of DTI-DOE-DA Joint Administrative Order no. 24-02 series of 2024, or the "Revised Rules on Granting Special Discounts to Senior Citizens and Persons with Disability on Purchase of Basic Necessities and Prime Commodities," reiterates the rights of persons with disabilities to purchase their basic goods through a representative by issuing a signed authorization letter which shall be valid seven (7) days from the date of the issuance;

WHEREAS, pursuant to the said DTI-DOE-DA JAO No.24-02, series of 2024, the purchase of goods and availment of applicable discount privileges through an authorized representative of persons with disabilities is considered an acceptable practice and a form of reasonable accommodation particularly for those with mobility limitations;

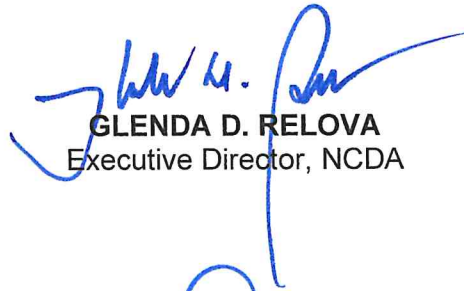
WHEREAS, in response to the clamor of the disability sector for clarification, the Sub-Committee on Policy Development and Legislation drafted a Public Advisory regarding the provision of disability discounts on purchase of goods for take-out and delivery through authorized representatives of persons with disabilities;

WHEREAS, NCCA Board Resolution No. 4 S. 2024, "A Resolution Delegating Approval of Succeeding Council Resolutions and/or its Equivalent to the National Council on Disability Affairs Chairperson and Designated Officials", duly authorized the NCCA Chairperson and the NCCA Executive Director to sign this Resolution for and on behalf of the NCCA Governing Board.

NOW THEREFORE, BE IT RESOLVED, as it is hereby resolved, the Board adopts this resolution reiterating the right of persons with disabilities to avail the 20% discount and 12% VAT exemption to persons with disabilities on purchase of goods through authorized representatives.

RESOLVE FURTHER, that the Board approves the Public Advisory on the availment of the 20% discount and 12% VAT exemption of persons with disabilities through their representatives prepared by the Sub-Committee on Policy Development and Legislation, and requests the Philippine Information Agency (PIA) for the nationwide dissemination of the said information.

APPROVED held this 27 day of FEB 2025.



GLENDA D. RELOVA
Executive Director, NCDA



REX GATCHALIAN
DSWD Secretary & Chairperson, NCDA



CERTIFICATION

This is to certify that:

1. The National Council on Disability Affairs (NCDA) is composed of the Governing Board and a Secretariat Office;
2. The NCDA Secretariat holds office at the NCDA Building Isidora St. Brgy. Holy Spirit, Quezon City;
3. I am presently the Board Secretary of the NCDA Secretariat Office;
4. I am the custodian of the records of the NCDA Governing Board, including the Minutes of Meetings and Resolutions;
5. NCDA Board Resolution No.7 Series of 2025 "Resolution Reiterating the Availment of 20% Discount and 12% Vat Exemption to Persons with Disabilities on purchase of Goods Through Authorized Representatives" was unanimously approved and adopted during the 1st Quarter NCDA Governing Board Meeting held on 05 February 2025 at the Bayview Park Hotel Manila;
6. The foregoing resolution has been signed by NCDA Executive Director Glenda D. Relova and NCDA Chairperson and DSWD Secretary Rex Gatchalian upon authority of the NCDA Governing Board Members;
7. The aforesaid resolution has not been altered, modified nor revoked and the same is now in full force and effect;
8. I am executing this Certification for whatever legitimate purpose this may serve.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 27 day of FEB 2025, Quezon City.


PRECIOUS KEITCH P. HORVIDALLA
Board Secretary III
NCDA Secretariat Office