



**Republic of the Philippines**  
**Department of Social Welfare and Development**

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**HON. JUAN EDUARDO ANGARA**

Chairperson

Committee on Ways and Means

Senate of the Philippines

Pasay City

Dear **Senator Angara**,

The Department of Social Welfare and Development is grateful to the Committee on Ways and Means for giving us the opportunity to share our insights to the following Senate Bills:

1. Senate Bill No. 163 – “An Act Providing Additional Relief to Families with Dependents Supporting Aging Parents and Disabled Persons” Sen. Antonio Trillanes IV
2. Senate Bill No. 257 – “An Act Providing Additional Benefits to Families with Dependents, Supporting Aging Parents and Persons with Disabilities” Sen. Ralph Recto
3. Senate Bill No. 1155 – “An Act Granting Tax Deductions to Parents and Legal Guardians of Children with Special Needs” Sen. Cynthia Villar
4. Senate Bill No. 1905 – “An Act Granting Tax Deductions to Parents and Legal Guardians of Children with Special Needs” Sen. JV Ejercito

We are in full support of these abovementioned bills as these are valuable incentives to individual taxpayers who continue to care for their ageing parents, PWD's and children with special needs.

However, on Senate Bill Nos. 1155 and 1905 under the definition of “Qualified Children with Special Needs,” we suggest to change the age to “any to person below eighteen (18) years of age or those over but are unable to fully take care of themselves or protect themselves from abuse, neglect, cruelty, exploitation or discrimination because of a physical or mental disability or condition as defined under R.A. No. 7610 entitled “An Act Providing for Stronger Deterrence and Special Protection Against Child Abuse, Exploitation and Discrimination, and For Other Purposes.”

For your consideration.

Thank you.

Very truly yours,

  
**PARISYA H. TARADJI**  
Officer-in-Charge