



Republic of the Philippines
Department of Transportation and Communications
MARITIME INDUSTRY AUTHORITY
TRIDA Bldg., Taft Ave., cor. Kalaw St., Ermita, Manila



19 April 2012

MARINA ADVISORY NO. 2012-10
Series of 2012

**TO : ALL CONCERNED DOMESTIC SHIPPING COMPANIES/OWNERS/
OPERATORS AND ALL CONCERNED**

**SUBJECT : REQUIREMENT TO PROMINENTLY DISPLAY NOTICES
SHOWING ENTITLEMENT OF SENIOR CITIZENS TO A TWENTY
(20%) PERCENT DISCOUNT AND EXEMPTION FROM VALUE
ADDED TAX, AS APPLICABLE, AND OTHER RELATED
CONCERNS AS PROVIDED UNDER REPUBLIC ACT NO. 9994,
KNOWN AS THE EXPANDED SENIOR CITIZEN ACT OF 2010
AND ITS IMPLEMENTING RULES AND REGULATIONS
(FURTHER AMENDMENTS TO R.A. 7432, AS AMENDED BY R.A.
NO. 9257)**

As full support to the effective, improved and enhanced implementation of R.A. No. 9994 to all authorized passenger carrying ships issued with Certificate of Public Convenience (CPC) pursuant to Republic Act (RA) No. 9295 and its Revised Implementing Rules and Regulations (R-IRR); and active partnership with the Senior Citizens League of the Philippines, as one of the recognized non-governmental sectors that supports the nationwide information campaign, education, and other advocacy activities for the improvement of the welfare of the Senior Citizens; and the result of the meeting held on 16 August 2011, between the Department of Social Welfare Development (DSWD) and the concerned Department of Transportation and Communications (DOTC) attached and sectoral agencies which includes the Maritime Industry Authority (MARINA), all concerned are hereby directed to implement the following:

1. Prominently display of posters, stickers, and other notices that will generate public awareness on the twenty percent (20%) discounts and of the other rights and privileges of Senior Citizens and to ensure that the provisions are implemented to the fullest;
2. Reiteration of the implementation of the 20% percent discount on Senior Citizen's passenger fares, purchase of meals and medicines and use of facilities on-board ships which is being required by MARINA since 1993 pursuant to Memorandum Circular No. 76 based on R.A. No. 7432, the Original Law for Senior Citizens;
3. The implementation of Value Added Tax (VAT) Exemption shall be supervised and regulated by the Bureau of Internal Revenue (BIR) which has jurisdiction over tax matters and shall be in accordance with the BIR's Revenue Regulation which covers among others invoicing procedures, reportorial requirement and system of claiming tax deductions;

4. No double discounts in the passenger fares, purchased of goods on promotional discounts, the Senior Citizens can avail of the offered discounts or 20% discounts provided by the Law, whichever is higher and favorable;
5. Advance booking shall be subjected to 20% discount based on regular price;
6. Only Office of the Senior Citizens Affairs Identification Card (OSCA ID) as provided by the Law and its IRR, shall be recognized in transactions involving Senior Citizens;
7. Ticket purchases by proxies or representatives must require authorization from the Senior Citizens and the presentation of the OSCA ID;
8. Ticket purchases through on-line must require OSCA ID when claimed or used during the travel;
9. There shall be strict implementation of courtesy space and seats for the exclusive use of Senior Citizens, as provided under MARINA Memorandum Circular No. 65/65-A, and its subsequent amendments;
10. Abused or misrepresentation on the use of the privilege for Senior Citizens must be reported at the OSCA in the city or municipality which is located at the Local Government Unit (LGU's);
11. The said 20% discounts and VAT Exemption, shall also apply to transactions by Senior Citizens paying through credit cards;
12. In cases where the Senior Citizen is also a person with disability (PWD) entitled to a 20% discount provided under his/her PWD ID, the Senior Citizen shall use either his/her OSCA-issued ID card or PWD ID whichever is higher and more favorable; and,
13. Penalties and other Sanctions for Violations of the applicable provisions of R.A. No. 9994 provided under Rule VII (Articles 22, 23 and 24) of its IRR, are adopted by MARINA in prosecuting or handling complaints in relation to the MARINA Circulars on Fines and Penalties for violation of the terms and conditions of the CPC, which may also cause the cancellation or revocation of issued CPC and elevation of proper charges to the appropriate Courts, as applicable.

The Advisory shall take effect immediately after its publication once in a newspaper of general circulation.


EMERSON M. LORENZO, CESO V
Administrator

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