Bringing in Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
MANAGEMENT DIVISION
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REVENUE MEMORANDUM CIRCULAR NO. 100-2024

SUBJECT : Publishing the Full Text of the August 7, 2024 Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) Endorsing Updates to the List of VAT-Exempt Products Under Republic Act (R.A.) No. 10963 (TRAIN Law) and R.A. No. 11534 (CREATE Act)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the August 7, 2024 letter (Annex "A") from Dr. Samuel A. Zacate, Director General of the FDA, for the inclusion of certain medicines for cancer, diabetes, hypertension, kidney diseases, mental illness and tuberculosis to the published List of VAT-Exempt Medicines Under the TRAIN Law and the CREATE Act.

As clarified under Q&A No. 1 of RMC No. 99-2021, the effectivity of the VAT exemption of the covered medicines and medical devices under the CREATE Act shall be on the date of publication by the FDA of the updates to the said list.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

-0429

MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-In-Charge
(per RSO/DPO No. CIR Memo, Aug 29, 2024
Date of signing: Sept 4, 2024