REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

SEP 10 2021

REVENUE MEMORANDUM CIRCULAR NO. 109-2021

SUBJECT: Publishing the Full Text of the Letters from the Food and Drug Administration (FDA) and the Department of Health (DOH) Containing Updates to the List of VAT-Exempt Products Under Republic Acts (R.A.) Nos. 10963, 11467, and 11534

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached are the letters from the FDA and DOH containing updates to VAT-exempt products covered under Sections 109(1)(AA) and 109(1)(BB) of the Tax Code of 1997, as amended by R.A. Nos. 10963, 11467, and 11534, to wit:

1. Letter dated August 31, 2021 from Dr. Rolando Enrique D. Domingo, Director General of the FDA, and the copy of the **"Corrigendum to the List of Medicines for Hypertension, Cancer and Kidney Diseases"**; and

2. Letter dated August 12, 2021 from Dr. Gerardo V. Bayugo, Undersecretary of Health under the Health Regulation Team of the DOH, and the copy of the **"List of VAT-Exempt Drugs and Vaccines Prescribed and Directly Used for COVID-19 Treatment."**

This Circular updates and supplements Revenue Memorandum Circular No. 81-2021, which published the consolidated list of VAT-exempt products and has become the controlling list insofar as the VAT exemption of items under Sections 109(1)(AA) and 109(1)(BB)(ii) of the Tax Code of 1997, as amended, is concerned.

For the full list of VAT-exempt drugs and products under Sections 109(1)(AA) and 109(1)(BB), kindly visit *https://verification.fda.gov.ph/Home.php*.

This Circular shall take effect immediately.

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

BUREAU OF INTERNAL REVENUE
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OCT 01 2021
10:25 AM
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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