REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

03 NOV 2020

REVENUE MEMORANDUM CIRCULAR NO. 122-2020

SUBJECT: **Publishing the Full Text of the Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) with the Subject "Clarification on the List of VAT-Exempt Drugs Under Joint AO No. 2-2018"**

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 letter dated August 7, 2020 from Jesusa Joyce N. Cirunay, Director IV for the Center for Drug Regulation and Research of the FDA, clarifying certain drug products included in the lists initially provided for by the FDA that were circulated through RMC No. 62-2020 and RMC No. 101-2020, which is based on the International Non-Proprietary Name (INN) or generic name of the drug products which includes salt forms.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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