REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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REVENUE MEMORANDUM CIRCULAR NO. 19-2023

SUBJECT : Publishing the Full Text of the January 04, 2023 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 January 4, 2023 letter (Annex "A") from Dr. Samuel A. Zacate, Director General of the FDA, for inclusion of certain medicines and devices for COVID-19 treatment to the published List of VAT-Exempt Medicines Under R.A. No. 11534 or 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

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