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

August 27, 2014

REVENUE MEMORANDUM CIRCULAR NO. 66-2014

SUBJECT : **Amending Revenue Memorandum Circular No. 55-2014 on the requirement of Food and Drug Administration (FDA) Certification for importations of livestock and poultry feeds or ingredients**

TO : All Revenue Officials and Employees Concerned

The pertinent portion of Revenue Memorandum Circular (RMC) No. 55-2014 is hereby amended to read as follows:

"To give effect to the legislative intent that only livestock and poultry feeds or ingredients used in the manufacture of finished feeds are exempted from VAT, it is hereby clarified that the sale or importation of ingredients which may also be used for the production of food for human consumption shall be subject to VAT. Thus, for the sale or importation of **any of the following feed ingredients:**

1) **Whey Powder**
2) **Skimmed Milk Powder**
3) **Lactose**
4) **Buttermilk powder**
5) **Whole Milk Powder**
6) **Palm Olein**

and such other feed ingredients and additives used in the manufacture of finished feeds which may hereinafter be determined by competent authority to have possible utilization for human consumption, there must be a showing that the same is unfit for human consumption or that the ingredient cannot be used for the production of food for human consumption as certified by the Food and Drug Administration (FDA)."

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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