



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

SEP 21 2020

REVENUE MEMORANDUM CIRCULAR NO. 101-2020

SUBJECT: Publishing the Full Text of the Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) Containing the "Addendum to the List of VAT-Exempt Drugs for Hypertension, Diabetes and High Cholesterol" Pursuant to Section 1 of Republic Act No. 11467

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 May 28, 2020 from Rolando Enrique D. Domingo, Director General of the FDA, and the copy of the **"Addendum to the List of VAT-Exempt Drugs for Hypertension, Diabetes and High Cholesterol"**.

This is a supplement to Revenue Memorandum Circular No. 62-2020, which published the initial list of VAT-exempt drugs for hypertension, diabetes and high cholesterol provided by the said government agency in their letter dated March 2, 2020.

All concerned are hereby 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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