



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

OCT 15 2021

REVENUE MEMORANDUM CIRCULAR NO. 5 - 2022

**SUBJECT:** Publishing the Full Text of Letter from the Food and Drug Administration (FDA) Endorsing the Updates to the List of VAT-Exempt Products Under Republic Acts (R.A.) Nos. 10963 and 11534

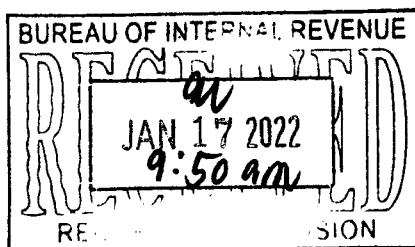
**TO :** All Internal Revenue Officers and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, attached is the letter dated October 4, 2021 from Dr. Rolando Enrique D. Domingo, Director General of the FDA, and the copy of the **"Corrigendum to the List of Medicines for Kidney Diseases"** pursuant to Section 109(1)(AA) of the Tax Code of 1997, as amended by R.A. No. 11534, and as implemented under Section 4.109-(1)(B)(aa) of Revenue Regulations No. 4-2021, as amended.

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.

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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