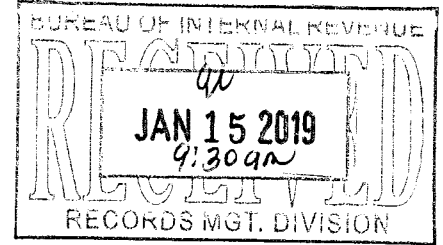




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



January 10, 2019

REVENUE MEMORANDUM CIRCULAR NO. 4-2019

SUBJECT : Publishing the full text of the letter from the Food and Drug Administration (FDA) containing the "List of VAT-exempt Diabetes, High-Cholesterol and Hypertension Drugs" pursuant to Joint Administrative Order (JAO) No. 2-2018 entitled "Implementing Guidelines on the Value-Added Tax (VAT) Exemption of the Sale of Drugs Prescribed for Diabetes, High-Cholesterol and Hypertension under Republic Act No. 8424 Otherwise Known as the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963"

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated January 10, 2019 from Atty. Katherine M. Austria-Lock, OIC-Center for Drug Regulation and Research, FDA, and the copy of the "List of VAT-exempt Diabetes, High-Cholesterol and Hypertension Drugs" in compliance to JAO No. 2-2018.

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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