



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



DEC 09 2025

REVENUE MEMORANDUM CIRCULAR NO. 108-2025

SUBJECT : Publishing the Full Text of the October 16, 2025 Letter from the Food and Drug Administration (FDA) of the Department of Health Endorsing the Updated List of VAT-Exempt Drugs Under Republic Act (R.A.) No. 10963 (TRAIN Law) and R.A. No. 11534 (CREATE Act)

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached is the October 16, 2025 letter (Annex "A") from Atty. Paolo S. Teston, Director General of the FDA, containing the updated List of VAT-Exempt Drugs under the TRAIN Law and the CREATE Act, summarized as follows:

ILLNESS	NUMBER OF EXEMPT DRUGS
Cancer	675
Diabetes	323
High Cholesterol	173
Hypertension	542
Kidney Disease	154
Mental Illness	300
Tuberculosis	75

This is the updated list of VAT-exempt drugs in so far as the above-mentioned illnesses are concerned. Hence, previous Revenue Memorandum Circulars issued are hereby superseded, until new updates are endorsed by the FDA.

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

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue