



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



AUG 04 2026

REVENUE MEMORANDUM CIRCULAR NO. 087-2026

SUBJECT : Publishing the Full Text of the May 4, 2026 Letter from the Food and Drug Administration (FDA) of the Department of Health Endorsing the Updated Full 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 May 4, 2026 letter (Annex "A") from Atty. Paolo S. Teston, Director General of the FDA, containing the updated full list of VAT-exempt drugs under the TRAIN Law and the CREATE Act, summarized as follows:

ILLNESS	NUMBER OF EXEMPT DRUGS
Cancer	708
Diabetes	331
High Cholesterol	172
Hypertension	537
Kidney Disease	152
Mental Illness	300
Tuberculosis	77

This Circular contains the updated list of VAT-exempt drugs insofar as the above-mentioned illnesses are concerned. Accordingly, all prior Revenue Memorandum Circulars or portions thereof that are inconsistent with this Circular are hereby superseded accordingly. This Circular shall remain in effect until superseded by subsequent updates are endorsed by the FDA.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.

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED
AUG 04 2026

BY: [Signature] ADMIN UNIT - 1 TIME: 2:55pm



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue