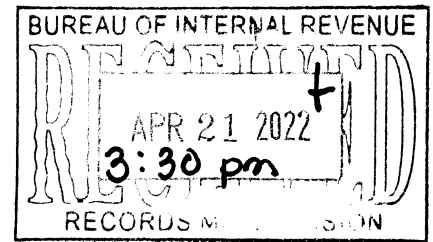




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



18 April 2022

REVENUE MEMORANDUM CIRCULAR NO. 51-2022

**SUBJECT :** Publishing the Full Text of the April 11, 2022 Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) Endorsing Updates to the List of VAT-Exempt Medicines Under Republic Act (R.A.) No. 11534 Known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act

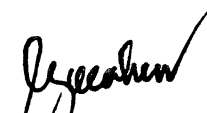
**TO :** All Internal Revenue Officers and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, attached is the April 11, 2022 letter (Annex "A") from Dr. Oscar G. Gutierrez, Jr., OIC-Director General of the FDA, for the inclusion of certain medicines for COVID-19 treatment and hypertension and correction of medicines for cancer to the List of VAT-Exempt Medicines Under R.A. No. 11534 or the CREATE Act.

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

By:   
**MARISSA O. CABREROS**  
Deputy Commissioner  
Legal Group  
Officer-in-Charge

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