



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 16, 2021

REVENUE MEMORANDUM CIRCULAR NO. 127-2021

SUBJECT: Publishing the Full Text of the Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) with the Subject "Response to Query on the List of VAT-Exempt Products"

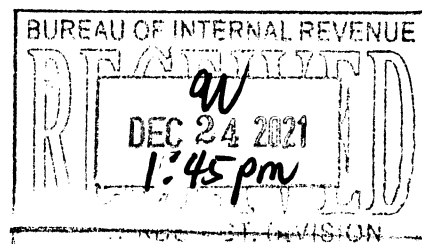
TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the letter dated November 15, 2021 from Dr. Rolando Enrique D. Domingo, Director General for the FDA, clarifying that '*Liraglutide 6mg/mL Solution for Injection (SC)*' is only considered to be VAT-exempt if its use falls under the management of diabetes. Moreover, '*Liraglutide 6mg/mL Solution for Injection (SC)*' under the brand name '*Saxenda*', i.e. management of overweight and obesity, does not fall under the identified diseases included in both the TRAIN Law and 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

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