



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 27-2026



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SUMMARY

The BIR provided the updated list of VAT-exempt drugs in so far as the following illnesses are concerned:

1. Cancer
2. Diabetes
3. High Cholesterol
4. Hypertension
5. Kidney Disease
6. Mental Illness
7. Tuberculosis

Kindly refer to the following links:

1 - <https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2027-2026.pdf>

2 - [https://bir-cdn.bir.gov.ph/BIR/pdf/Annex%20A%20of%20RMC%20No.%2027-2206%20\(1\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Annex%20A%20of%20RMC%20No.%2027-2206%20(1).pdf)

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Publishing the Full Text of the February 6, 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)

* Issuance Date

8 April 2026

* Link

Refer to Summary

