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May 28, 2021

CUSTOMS MEMORANDUM CIRCULAR

No. 114-2021

To: All Deputy Commissioners
All Service Directors
All District/Port Collectors
All Others Concerned

SUBJECT: PROCEDURAL CODES CREATED IN THE E2M SYSTEM RELATIVE TO THE IMPLEMENTATION OF REPUBLIC ACT (RA) NO. 11534, OTHERWISE KNOWN AS THE "CORPORATE RECOVERY AND TAX INCENTIVES ENTERPRISES ACT" OR "CREATE" ACT

With reference to Bureau of Internal Revenue (BIR) Revenue Regulations No. 4-2021 on the effectivity of Republic Act No. 11534, otherwise known as the "Corporate Recovery and Tax Incentives Enterprises Act" or "CREATE" Act dated April 08, 2021, all concerned are informed that new procedural codes have been created as follows:

Procedural Code	Description	Per Revenue Regulation
0N5	Section 109 (AA)(i-ii) RA 11534 of NIRC VAT Exempt	Prescription drugs and medicine for diabetes, high cholesterol, hypertension, cancer, mental illness, tuberculosis, and kidney diseases.
0N6	Section 109 (BB)(i) RA 11534 of NIRC VAT Exempt	Capital equipment, its spare parts, and raw materials, necessary for the production of personal protective equipment (PPE) components such as coverall, gown, surgical mask, n-95 mask, scrub suits, goggles and face shields, double or surgical gloves, dedicated shoes, and shoe covers, for COVID-19 prevention
0N7	Section 109 (BB)(ii) RA 11534 of NIRC VAT Exempt	All Drugs, vaccines and medical devices specifically prescribed and directly used for the treatment of COVID-19

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ON8	Section 109 (BB)(iii) RA 11534 of NIRC VAT Exempt	Drugs for the treatment of COVID-19 approved by the Food and Drug Administration (FDA) for use in clinical trials, including raw materials directly necessary for the production of such drugs
N34	Section 109 (R)(iii) RA 11534 of NIRC VAT Exempt	Books, newspaper, magazine, journal, review bulletin, or any educational reading materials covered by the United Nations Educational, Scientific, and Cultural Organization (UNESCO)

For your information and appropriate action.

For your records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.


REY LEONARDO B. GUERRERO
Commissioner

JUN 07 2021



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