

2017-02-037



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**

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16 February 2017

MEMORANDUM to-

**ALL District /Port Collectors/Chiefs-Formal Entry Divisions**

SUBJECT: **Importation of Zinc Sulphate Heptahydrate exempted from VAT Coverage**

Attached is the letter dated 08 February 2017 of Wilfredo C. Roldan, Executive Director, Fertilizer and Pesticide Authority, with information that the importation of **Zinc Sulphate Heptahydrate** for agricultural crops, under Heading 28.33 of the 2012 AHTN, has been granted Value Added Tax (VAT) exemption by the said Office pursuant to the provisions of Section 103 C of Executive Order No. 273 as amended by Republic Act No. 7716 "*Expanded Value-Added Tax Law*".

For your information and guidance.

By the Authority of Deputy Commissioner, AOCG:

  
**SHA-HARIYAL D. OTTO**  
Chief-of-Staff

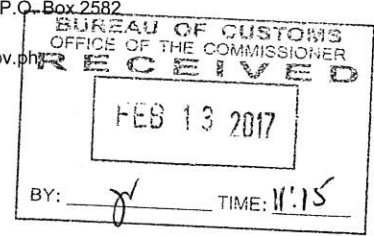
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REPUBLIC OF THE PHILIPPINES  
OFFICE OF THE PRESIDENT  
**FERTILIZER AND PESTICIDE AUTHORITY**

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February 8, 2017

**MR. NICANOR FAELDON**  
Commissioner  
Bureau of Customs  
South Harbor, Manila



**Dear Commissioner Faeldon:**

Greetings from the Fertilizer and Pesticide Authority (FPA)!

This has reference to the importation of Zinc Sulphate Heptahydrate for agricultural crops which has been granted value added tax exemption by this office.

Pursuant to the provisions of Section 103 C of Executive Order No. 273 as amended by Republic Act No. 7716 - Expanded Value-Added Tax Law.

**" Sale or importation of fertilizer shall be exempted from Value-Added Tax Coverage".**

Whereas, in accordance with Chapter II, Sec 2.1.3 "Definition of Terms", of Fertilizer Regulatory Policies and Implementing Guidelines, to wit:

- a. Fertilizer-any substance, solid or liquid, inorganic or inorganic, natural or synthetic, single or a combination of materials that is applied to the soil or on the plant to provide one or more of the essential nutrients to improve plant nutrition, growth, yield or quality, or for promoting a chemical change that enhances plant nutrition and growth.
- b. Grade - XXX
- c. Plant Macronutrients- XXX
- d. Plant Micronutrients- group of nutrients which are essential for plant growth but are required in small amounts. These include readily available forms of Iron (Fe), Manganese (Mn), Boron (B), Molybdenum (Mo), Copper (Cu), Zinc (Zn), Chlorine (Cl) and Cobalt (Co).

The aforesaid product is the source of Zinc which is an essential micronutrient needed by plants for growth and development. Zinc Sulphate Heptahydrate is a fertilizer for agricultural crops like banana, pineapple and rice. With this background, our agency has granted VAT exemption to the importation of Zinc Sulphate Heptahydrate under Heading 28.33 of the 2012 AHTN **in all ports of entry.**

Thank you for your usual support.  
Very truly yours,  
BY:   
DATE: FEB 14 2017  
TIME: 11:17

**WILFREDO C. ROLDAN**  
Executive Director #2017-02-0385