

PUBLISHING THE APPROVED MEMORANDUM REITERATING THAT MEAT AND BONE MEAL ARE SUBJECT TO VAT

BIR REVENUE MEMORANDUM CIRCULAR NO. 43-92, July 28, 1992

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/25a8c3c67f1e/>

For the information and guidance of all concerned, published hereinunder is the full text of the Memorandum dated June 26, 1992 reiterating that meat and bone meal are subject to VAT.

"June 26, 1992

MEMORANDUM FOR : The Commissioner

"This refers to the request to include meat and bone meal as VAT-exempt ingredients of animal feeds. The pertinent provision of Section 103 of the Tax Code is as follows:

(c) Sale or importation of fertilizers, pesticides and herbicides; chemicals for the formulation of pesticides; seeds, seedlings and fingerlings; fish, animal and poultry feeds/and soya beans and fish meals (underlining supplied).

"It is alleged that soya beans and fish meals are tax-exempt ingredients of animal feeds, so that meat and bone meals, being ingredients, should also be tax-exempt. I do not subscribe to such a view, *dura lex sed lex*. When the law is clear, no interpretation is needed (*Ablan, Sr. vs. Madarang*, G.R. No. L-32963, September 30, 1971).

"VAT Ruling Nos. 021-90 dated January 20, 1990 and 244-90 dated December 28, 1990, limiting the tax-exempt ingredients only to fish meal and soya beans should be maintained.

"Respectively submitted:

(SGD.) REYNOSO B. FLOREZA
Assistant Commissioner
Legal Service

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

Adopted: 28 July 1992

(SGD.) JOSE U. ONG
Commissioner of Internal Revenue

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.