

PRESCRIBING THE CONDITIONS/ REQUIREMENTS FOR EXEMPTION FROM THE VALUE-ADDED TAX OF IMPORTATION AND/OR SALE OF CHEMICALS TO BE USED IN THE FORMULATION OF PESTICIDES

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/89039a972f77/>

The following conditions/requirements are hereby prescribed to effect a uniform and equitable application of the VAT exemption on the importation or sale of chemicals to be used in the formulation of pesticides as envisaged under Section 103(c) of the Tax Code, as amended by Executive Order No. 273.

I.

Coverage

All chemicals certified to be essential in the formulation of pesticides by the Fertilizer and Pesticides Authority, including but not limited to xylene.

II.

Exempt Transaction

Sale or Importation of chemicals to be used in the formulation of pesticides by the importer-trader, or importer-manufacturer.

III.

Conditions/Requirements for VAT Exemption.

1. The importer is duly accredited by the Fertilizer and Pesticides Authority as importer-trader, or importer-manufacturer, as the case may be.
2. If the importer is a trader, he shall execute an affidavit indicating the name and address of the purchaser-manufacturer.
3. The importer-trader shall show proof of sale of such chemicals within one (1) month from the date of release of his/its importation from customs custody.
4. Importers of tax-free chemicals (to be used in the formulation of pesticides) shall maintain a record of its stock indicating the date and quantity of importation, date and quantity of sales, name and address of the purchaser and update it in such a way that at any time its inventory of said chemicals could be checked by authorized internal revenue officers.

This Order takes effect immediately.

Adopted: 12 Aug. 1991

(Sgd.) EUFRACIO D. SANTOS

Deputy Commissioner

Officer-in-Charge

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.