AMENDING REVENUE MEMORANDUM CIRCULAR NO. 55-2014 ON THE REQUIREMENT OF FOOD AND DRUG ADMINISTRATION (FDA) CERTIFICATION FOR IMPORTATIONS OF LIVESTOCK AND POULTRY FEEDS OR INGRED...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/a769bea3aab7/

Adopted: 27 August 2014
Date Filed: 01 September 2014

The pertinent portion of Revenue Memorandum Circular (RMC) No. 55-2014 is hereby amended to read as follows:

> "To give effect to the legislative intent that only livestock and poultry feeds or ingredients used in the. manufacture of finished feeds are exempted from VAT, it is hereby clarified that the sale or importation of ingredients which may also be used for the production of food for human consumption shall be subject to VAT, Thus, for the sale or importation of any of the following feed ingredients:
>
> 1) Whey Powder
> 2) Skimmed Milk Powder
> 3) Lactose
> 4) Buttermilk powder
> 5) Whole Milk Powder
> 6) Palm Olein
>
> and such other feed ingredients and additives used in the manufacture of finished feeds which may hereinafter be determined by competent authority to have possible utilization for human consumption, there must be a showing that the same is unfit for human consumption or that the ingredient cannot be used for the production of food for human consumption as certified by the Food and Drug Administration (FDA)."

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

(SGD) KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

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.