

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

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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

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