

Fiscal Provisions of Republic Act (RA) No. 11469, Otherwise Known as “Bayanihan to Heal as One Act” and its Implementing Rules and Regulations*

RA 11469¹ was enacted to declare a state of national emergency all over the country and to grant the President the power to adopt temporary emergency measures to respond to the crisis brought by the Corona Virus Disease 2019 (COVID-19) pandemic. It is effective for a period of three months unless extended by Congress or withdrawn sooner by means of a concurrent resolution of Congress or ended by a Presidential Proclamation.

One of the authorized powers granted to the President is to liberalize the grant of incentives for the manufacture or importation of critical or needed equipment or supplies for the carrying-out of the policy declared under the law. A Memorandum from the Executive Secretary² was issued to authorize the Secretary of Finance (SOF) to facilitate, in the most expeditious manner possible, the following:

- (a) Grant of exemption of importation of critical or needed equipment or supplies from import duties, taxes and other fees; and
- (b) Simplified release of said imported goods. In this regard, the SOF may require the incentive granting bodies of the National Government, in coordination with the Department of Health (DOH), to issue a master list of manufacturers or importers of equipment or supplies which have been granted incentives. [D(6)]

The said Memorandum also authorizes the Secretary of Trade and Industry, in coordination with the SOF, to liberalize the grant of incentives for the manufacture or importation of critical or needed equipment or supplies for the carrying-out of the policy declared therein, including healthcare equipment and supplies.

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¹ Approved on March 24, 2020.

² Entitled, “Implementation of Temporary Emergency Measures Under RA 11469, Otherwise Known as the Bayanihan to Heal as One Act”, issued on March 28, 2020.

To implement Section 4(o) of RA 11469, the Department of Finance (DOF) and the Department of Trade and Industry (DTI) issued a Joint Memorandum Circular (JMC) No. 2020-02³ which enumerates the covered products and enterprises that are exempt from import duties, taxes and other fees (**See Annex A**). Specifically, the said exemption shall apply to the following:

- (a) Importation of covered products by enterprises (manufacturer or producer, suppliers of raw materials, manufacturer of packaging materials, and suppliers of raw materials for the packaging);
- (b) Importations for use in manufacturing activities in partnership with government agencies for the production of covered products which are necessary to address the COVID-19 emergency;
- (c) Importations by hospital and other private health institutions of the covered products; and
- (d) Local sales of covered enterprises in compliance with the export suspension under item 7.0 DOF-DTI JMC 2020-02.

The local sales of export enterprises shall be deemed and treated as "export sales" in compliance with their export requirements. Export enterprises that manufacture the covered products shall supply at least 80 percent of their daily production to the procuring entity determined under RA 11469, government institutions, hospitals, and private establishments in the country for local or domestic use.

In this regard, the corresponding treatment, exemption from duties, taxes and fees, and other incentives warranted under the existing laws governing these export enterprises shall continue to apply. Further, if such export enterprises are located in special economic zones with status of separate customs territory under relevant laws, such local sales shall likewise be exempt from import duties, taxes and other fees.

In addition, the Bureau of Internal Revenue (BIR) issued Revenue Regulation (RR) No. 6-2020⁴ to implement the tax exemption provision of RA 11469. Section 3 of the said RR enumerated the coverage of the exemption from import duties, taxes and other fees, as follows:

- (a) The importation of critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency, including personal protective equipment (i.e. gloves, gowns, masks, goggles, face shields); laboratory equipment and its reagents; medical equipment and devices; support and maintenance for

³ Entitled, "Guidelines on the Operations and Incentives of Covered Enterprises Engaged in the Manufacture, Importation, and Distribution of Certain Products, and for Other Purposes, Pursuant to RA 11469, Otherwise Known as Bayanihan to Heal as One Act", issued on March 28, 2020.

⁴ Entitled, "Implementing the Tax Exemption Provision of RA 11469, Otherwise Known as the Bayanihan to Heal as One Act", issued on March 27, 2020.

laboratory and medical equipment, surgical equipment and supplies; medical supplies, tools, and consumables (i.e. alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines (e.g. paracetamol tablet and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension); testing kits, and such other supplies or equipment as may be determined by the Department of Health (DOH) and other relevant government agencies, shall be exempt from value-added tax (VAT), excise tax and other fees.

- (b) Importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be exempt from VAT, excise tax and other fees, provided that the importing manufacturer is included in the Master List of the DTI and other incentive granting bodies.
- (c) The importation thereof shall not be subject to the issuance of Authority to Release Imported Goods (ATRIG) under Revenue Memorandum Order (RMO) No. 35-2002⁵. Hence, the ATRIG shall not be necessary for the release of said goods from the Bureau of Customs (BOC). Based on the BOC list of importers who made importations without any ATRIG, the BIR will conduct post investigation/audit; and
- (d) Donations of these imported articles to or for the use of the National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government are exempt from donor's tax, and subject to the ordinary rules of deductibility under existing rules and issuances.

Moreover, the BIR issued RMO 10-2020⁶ which provides the policies and guidelines relative to the ATRIG requirements of all goods imported under Section 4, paragraph (o) of the Bayanihan to Heal as One Act:

- (a) All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from VAT and excise taxes under Section 4, paragraph (o) of RA 11469, shall be released from customs custody without need of an ATRIG.;

⁵ Entitled, "Prescribing the Guidelines and Procedures in the Processing and Issuance of Authority to Release Imported Goods for Excise and Value-Added Tax Purposes", issued on October 28, 2002.

⁶ Entitled, "Exemption from Authority to Release Imported Goods Requirements of All Items Imported under Section 4, Paragraph (o) of RA 11469, Otherwise Known as the Bayanihan to Heal as One Act", issued on March 30, 2020.

- (b) Importation of materials needed to produce the health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be released from customs custody without need of an ATRIG provided that the importing manufacturer is included in the Master List of the DTI and other incentive granting bodies.; and
- (c) The BOC shall furnish the Commissioner of Internal Revenue with a summary report of all importations availing the privilege under Section 4(o) of RA No. 11469 with the following details: Name of Consignee/Importer, Tax Identification Number (if available), Description of Goods, Invoice Value of Goods, Date of Arrival of Goods.

The RMO also clarified that the exemption from ATRIG requirement shall only cover importations of health equipment and supplies under Section 4(o) of RA 11469 which arrived and were cleared by the BOC during the three months effectivity of RA 11469, unless extended or withdrawn by Congress or ended by a Presidential Proclamation.

In the case of donation, Sections 34(H) and 101 of the National Internal Revenue Code (NIRC) of 1997, as amended, allow the exemption from donor's tax and the full deductibility from gross income of gifts or donations made in favor of the National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of said Government, or made in favor of an educational and/or charitable, religious, cultural or social welfare corporation, institution, accredited non-government organization, trust or philanthropic organization or research institution or organization.

Also, RR 9-2020 provides that donations of (a) cash; (b) critical or needed healthcare equipment or supplies; (c) relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc.) and water; and (d) use of property, whether real or personal (shuttle service, use of lots/buildings) when made during the period of the state of national emergency, for the sole and exclusive purpose of combatting COVID-19 shall be considered as exempt donations/gifts, when given to the following donees:

- (a) Private hospitals and/or non-stock non-profit educational and/or charitable, religious, cultural or social welfare corporations, institutions, foundations, non-government organizations (even if non-accredited), trust or philanthropic organizations and/or research institutions or organizations; and
- (b) Local private corporations, civic organizations, and/or international organizations/institutions provided that they shall (1) actually, directly and exclusively distribute and/or transfer said donations/gifts to and/or (2) partner as conduit/logistical machinery with, the accredited NGOs and/or National Government or any entity created by any of its agencies which is not conducted for profit or to any political subdivision of the said Government.

Moreover, donations of any of the above items to the National Government or to any of its agencies or political subdivisions, including fully-owned government corporations, for

the sole and exclusive purpose of combatting COVID-19, shall be allowed full deductibility, regardless if covered by annual priority plan of the National Economic and Development Authority (NEDA) considering that such donations are made during State of Public Health Emergency and State of Calamity as declared by no less than the President per Presidential Proclamation Nos. 922 and 929, series of 2020. However, the exemption from donor's tax of the concerned donations/gifts referred to in Section 101 of the NIRC shall be subject to the timely submission of the documentary requirements enumerated under Section 6 thereof.

Section 7 of RR 9-2020 also provides that donation of critical or needed healthcare equipment or supplies and relief goods shall not be treated as a transaction deemed sale subject to VAT under Section 106(B) of the NIRC of 1997, as amended while any input VAT attributable to such purchase of goods shall be creditable against any other output tax.

RA 11469 also authorizes the President to direct all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System (GSIS), Social Security System (SSS), and Pag-ibig Fund, to implement a minimum of 30-day grace period for the payment of all loans, including persons with multiple loans, falling due within the period of the ECQ without incurring interests, penalties, fees, or other charges.

Under Section 4.01 of the Implementing Rules and Regulations of Section 4(aa) of RA 11469, loans shall mean loans extended by covered institutions to individual, households, micor, small and medium enterprise (MSME), corporate borrowers, and other counterparties. In this regard, the BIR issued RR 8-2020⁷ and RMC 35-2020⁸, which provide that no additional DST, including that imposed under Sections 179, 195, and 198 of the NIRC, as amended, shall apply to credit extensions and credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ period.

In addition, RMC 36-2020 provides the following guidance on the DST exemption:

(a) Credit extensions:

- (i) Those pertaining to pre-existing loans that fall due during the ECQ period where interest is paid but the principal is converted into a new loan with a new maturity date. The said new loan principal and the renewal or extension of the loan's mortgage, pledge or deed of trust (collateral documentation) shall be exempt from DST; and
- (ii) Those pertaining to pre-existing loans that fall due during the ECQ period where interest is paid but the principal is rolled-over or renewed as a new loan principal in accordance with a pre-agreed roll-over arrangement and collateral documentation thereof prior to the COVID-19 situation shall remain subject to DST.

⁷ Entitled, "Rules and Regulations Implementing Section 4(aa) of RA 11469, Otherwise Known as the Bayanihan to Heal as One Act", issued on April 1, 2020.

⁸ Entitled, "Exemption from Documentary Stamp Tax for Relief for Loans Pursuant to Revenue Regulations No. 8-2020", issued on April 2, 2020.

(b) Credit restructuring:

- (i) Those pertaining to pre-existing loans that fall due during the ECQ period where both the principal and interest are not paid but are consolidated and converted into a new loan principal with a new maturity date and the renewal or extension of the loan's mortgage, pledge or deed of trust (collateral documentation) shall be exempt from DST; and
 - (ii) Those pertaining to pre-existing loans that fall due during the ECQ period where there is payment of interest and partial payment of principal on maturity while the remaining unpaid principal is converted into a new loan principal with a new maturity date and the renewal or extension of the loan's mortgage, pledge or deed of trust (collateral documentation) shall likewise be exempt from DST.
- (c) Fresh loan availments, top-up to existing loans and new loan drawdowns during the ECQ period and its collateral documentation remain subject to DST, as applicable.

In the case of the payment of local taxes, fees and charges, the DOF issued Department Circular (DC) 002-2020 to extend the deadlines for payment of all local taxes, fees and charges imposed by LGUs from March 25, 2020 to June 25, 2020 given that such deadline was not previously extended by the LGU. As such, no charges of interest, surcharge and other penalty shall be applied within the said period. Local tax delinquencies, however, shall remain, but will be due after the lapse of effectivity of RA 11469. In addition, local treasurers and other concerned local officials shall work on the extension of deadlines of payment of local impositions and other particular assistance in providing services for COVID-19 response, in accordance with the LGC. The DOF will also monitor the compliance of local treasurers and coordinate with the DILG.

Prior to the issuance of DOF DC 002-2020⁹, several LGUs have already extended the due date of the payments of taxes, fees and charges (**See Annex B**). In this regard, the extended deadlines provided by the LGUs shall be deemed modified with the period set forth in the DOF DC 002-2020 but without prejudice to any further extension that may be provided by the LGUs in accordance with the provisions of RA 7160.

⁹ Entitled, Extension of Deadlines for the Payment of Taxes, Fees and Charges of Local Government Units (LGUs) Pursuant to Section 4(z) of RA 11469, Otherwise Known as the "Bayanihan to Heal as One Act", issued on April 23, 2020.

Annex A

Covered Enterprises and Products under DOF-DTI JMC 2020-02

Covered Enterprises

1. Manufacturer or producer;
2. Suppliers of raw materials;
3. Manufacturer of packaging materials; and
4. Suppliers of raw materials for the packaging

Covered Products

1. Medicine identified as critical and necessary by the DOH;
2. Medical equipment and devices such as test kits, thermometers, thermal scanners, ventilators;
3. Personal Protective Equipment (PPE) such as helmets, masks, goggles, gloves, foot cover, face shields, gowns, as well as other garments or equipment designed to protect the user against health or safety risks;
4. Surgical equipment and supplies;
5. Laboratory equipment and its reagents;
6. Support and maintenance for laboratory and medical equipment;
7. Medical supplies, tools, and consumables such as alcohol, sanitizers, tissue, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, and common medicines (e.g. paracetamol tablet and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension);
8. Such other supplies or equipment as may be determined by the DOH and other relevant government agencies;

Raw materials and packaging materials, including raw materials thereof, exclusively used for the production of the products enumerated in 1 to 8 above shall likewise be covered.

The classifications of the covered products or any articles needed in the supply chain thereof, such as capital equipment, spare parts and accessories, raw materials, packaging and its raw materials under the corresponding ASEAN Harmonized Tariff Nomenclature (AHTN) Chapters of the Customs Modernization and Tariff Act (CMTA) are listed below.

2017 AHTN Code	Description
22	Beverages, spirits and vinegar
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol. or higher
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs, and other spirituous beverages.
2208.90	- Other - - Other
2208.90.99	- - - Other
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio-active elements or of isotopes
29	Organic chemicals
30	Pharmaceutical Products
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.
33.05	Preparations for use on the hair
3305.10	- Shampoos
3305.10.10	- - Having anti-fungal properties
3305.10.90	- - Other
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages

2017 AHTN Code	Description
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.
34	Soap; organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.
35	Albuminoidal substances; modified starches; glues; enzymes
35.07	Enzymes; prepared enzymes not elsewhere specified or included.
37	Photographic or cinematographic goods
37.02	Photographic films in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
3702.10.00	<ul style="list-style-type: none"> - For X-ray - Other film, without perforations, of a width exceeding 105 mm:
3702.42	<ul style="list-style-type: none"> - - Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography:
3702.42.10	<ul style="list-style-type: none"> - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or the printing industry - Other film, for colour, photography (polychrome):
3702.54	<ul style="list-style-type: none"> - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 35 mm and of a length not exceeding 30, other than for slides:

2017 AHTN Code	Description
3702.54.40	--- Of a kind suitable for used in medical, surgical, dental or veterinary sciences of in the printing industry
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:
3702.55.50	- -- Of a kind suitable for used in medical, surgical, dental or veterinary sciences of in the printing industry
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.
3704.00.10	- X-ray plates or film
37.05	Photographic plates and film, exposed and developed, other than cinematographic film
3705.00.10	- X-ray
38	Miscellaneous chemical products
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). - Goods specified in Subheading Note 1 to this Chapter:
3808.59	- - Other:
3808.59.60	- - - Disinfectants
3808.94	- - Disinfectants:
3808.94.10	- - - Containing mixtures of coal tar acid and alkalis
3808.94.20	- - - Other, in aerosol containers
3808.94.90	- - Other
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.
3822.00.90	- Other

2017 AHTN Code	Description
39	Plastics and articles thereof; rubber and articles thereof excluding 39.22 Baths, shower-baths, sinks, wash-basins, bidet, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics excluding 39.24 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics, excluding 39.25 Builders' ware of plastics, not elsewhere specified or included.
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):
3926.20.90	- - Other
3926.90	- Other:
	- Hygienic, medical and surgical articles:
3926.90.39	- - - Other
	- - Safety and protective devices:
3926.90.49	- - - Other
	- - Other:
3926.90.92	- - - Empty capsules of a kind suitable for pharmaceutical use
40	Rubber and articles thereof (including raw materials of rubber)
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets, or strip.
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.
4014.90	- Other:
4014.90.40	- - Stoppers for pharmaceutical use
4014.90.50	- - Finger stalls
4014.90.90	- - Other

2017 AHTN Code	Description
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. - Gloves, mittens and mitts:
4015.11.00	- - Surgical
4015.19.00	- - Other
44	Wood and articles of wood; wood charcoal
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood: pallet collars of wood.
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets, and sanitary or hospital articles, articles of apparel and clothing accessories similar household, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
4818.10.00	- Toilet paper
4818.20.00	- Handkerchiefs, cleaning or facial tissues and towels
48.19	Cartons boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.
52	Cotton
52.04	Cotton sewing thread, whether or not put up for retail sale.
54	Man-made filaments; strip and the like of man-made textile materials
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.

2017 AHTN Code	Description
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.06	Rubberised textile fabrics, other than those of heading 59.02. - Other
5906.99	- - Other:
5906.99.10	- - - Rubberised sheeting suitable for hospital use
62	Articles of apparel and clothing accessories, not knitted or crocheted
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07
6210.10	- Of fabrics of heading 56.02 or 56.03 - - Protective work garments
6210.10.19	- - - Other
6210.50	- Other women's or girls' garments:
6210.50.90	- - Other
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags
6307.90	- Other:
6307.90.40	- - Surgical masks
6307.90.90	- - Other
65	Headgear and parts thereof
65.06	Other headgear, whether or not lined or trimmed.
6506.10	- Safety headgear:
6506.10.90	- - Other - Other:

2017 AHTN Code	Description
6506.91.00	- - Of rubber or of plastics
6506.99	- - Of other materials:
70	Glass and Glassware
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 85.15,
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment: - - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200l:
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.
8419.20.00	- Medical, surgical or laboratory sterilisers
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids and gases - Filtering or purifying machinery and apparatus for liquids: - - Other:
8421.29.10	- - - Of a kind suitable for medical, surgical or laboratory use

2017 AHTN Code	Description
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof.
90.04	Spectacles, goggles and the like, corrective, protective or other.
9004.90	- Other:
9004.90.50	- - Protective goggles
9004.90.90	- - Other
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39
9006.30.00	- Cameras specifically designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes
9010.50.20	- - Cinematographic editing and tilting equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separations process; automatic plate maker
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses,

2017 AHTN Code	Description
	including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not. and any combination of these instruments.
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
9402.90	- Other:
9402.90.10	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof
96	Miscellaneous manufactured articles
9602.00.10	- Gelatin capsules for pharmaceutical products

Annex B

*List of Deadlines on the Payment of taxes, fees and charges granted by LGUs
(As of April 27, 2020)*

LGU	Coverage	Extended due date
Valenzuela City	Real property tax (RPT) (Ordinance No. 677 S.2020)	April 30, 2020
	Local transfer tax (Ordinance No. 678 S.2020)	April 30, 2020
	Amnesty for late declaration of real property during the ECQ (Ordinance No. 679 S.2020)	30 days after ECQ
Muntinlupa City	2 nd quarter local business taxes (LBT), fees and (Ordinance No. 2020-073)	July 20, 2020
	RPT (Ordinance No. 2020-078)	May 31, 2020
Makati	Payments for business licenses, real property taxes, and other fees and charges (Ordinance No. 2020-075)	April 30, 2020
	2 nd quarter payment of business licenses with no additional two percent penalty to be imposed for the month of March (Ordinance No. 2020-075)	April 30, 2020
Las Pinas ¹⁰	1 st quarter RPT	May 15, 2020
	2 nd quarter business permits, licenses, taxes and such other similar commercial and industrial fees and charges	May 20, 2020
Mandaluyong	2 nd quarter payment for RPT (Ordinance No. 764. 5-2020)	May 20, 2020
	2 nd quarter payment for business taxes and fees (Ordinance No. 764. 5-2020)	May 20, 2020
	Payment of transfer taxes (Ordinance No. 764. 5-2020)	May 20, 2020

¹⁰ Per Interview with Ms. Myra Sanchez of the Las Piñas Treasury's Office on March 26, 2020.

LGU	Coverage	Extended due date
Marikina ¹¹	Waiving the interest rates, tax penalties, and surcharges to property and local business	
Pasig City ¹²	All monetary i.e. RPT, LBT, transfer taxes, fees and charges, and non-monetary i.e. validation of sanitary permit and City Environment and Natural Resources Office (CENRO) Environmental permit to operate, obligation in favor of the city	May 31, 2020
Parañaque City	Transfer tax, contractor's tax and other miscellaneous fees (Resolution No. 259)	April 30, 2020
	RPT (Resolution No. 258)	June 30, 2020
	Availment of RPT amnesty (Resolution No. 256)	June 30, 2020
	2 nd quarter LBT (Resolution No. 257)	June 30, 2020
Quezon City ¹³	2 nd quarter business tax, real property and transfer taxes	April 30, 2020
Biñan City	RPT (City Resolution 51-(2020)	May 31, 2020
	LBT 2 nd quarter payment (City Resolution 51-(2020)	On or before June 20, 2020
	Transfer tax (City Resolution 51-(2020)	Another 60 days from the deadline of payment
Koronadal City ¹⁴	RPT	May 31, 2020

¹¹ Marikina Taxpayers Reprieve from Tax Penalties during COVID-19 Crisis.
<https://www.marikina.gov.ph/article/marikina-taxpayers-reprieve-from-tax-penalties-amid-covid-19-crisis>,
viewed on March 26, 2020

¹² Per interview with Ms. Ferlyn Macachor of the RPT Office, Pasig City Hall, on March 26, 2020.

¹³ Quezon City,
<https://www.facebook.com/QCGov/photos/p.227878878599877/227878878599877/?type=1&theater>, viewed on
March 27, 2020.

¹⁴ Koronadal City, Province of South Cotabato,
<https://www.facebook.com/photo.php?fbid=10213335583182906&set=a.3193211728031&type=3&theater>,
viewed on March 27, 2020.

LGU	Coverage	Extended due date
	2 nd quarter business tax	On or before June 20, 2020
	Market Rental	On or before May 20, 2020 including March and April Rental Fee
Iloilo City	1 st quarter RPT (Ordinance No. 2020-059)	April 30, 2020
Caloocan City ¹⁵	LBT 2 nd quarter payment (City Ordinance 0851 S.2020)	June 30, 2020
	LBT 3 rd quarter payment	August 30, 2020
	LBT 4 th quarter payment	November 30, 2020
	RPT (City ordinance 0852 S. 2020)	June 30, 2020
Cebu City ¹⁶	RPT 1 st quarter payment	June 30, 2020
	LBT 2 nd quarter payment	June 30, 2020
Baguio City ¹⁷	Tax relief to commercial establishments that stopped or suspended their operations.	
Davao City ¹⁸	RPT 1 st quarterly installment payment and additional levy on real property for special education fund (SEF)	June 30, 2020
	LBT 2 nd quarterly installment payment	June 30, 2020
	Rental fees for public markets, Davao City Overland Transport Terminal (DCOTT), Magsaysay Park covering the period from March to June 2020	June 30, 2020

¹⁵ Caloocan City, <http://www.caloocancity.gov.ph/15-announcements/857-pagbabayad-ng-business-at-real-property-taxes-extended>, viewed on April 24, 2020.

¹⁶ Cebu City, <https://www.sunstar.com.ph/article/1851305>, viewed on April 24, 2020.

¹⁷ Baguio City, <https://www.pna.gov.ph/articles/1097246>, viewed on April 23, 2020.

¹⁸ Davao City, <https://treasurer.davaocity.gov.ph/>, viewed on April 24, 2020.

LGU	Coverage	Extended due date
	Rental fees for public markets, Davao City Overland Transport Terminal (DCOTT), Sta. Ana Port, Magsaysay Park covering the period from March to June 2020	20 th of the month to June 30, 2020
	Rental fees for Pasalubong Center covering the period from March to June 2020	10 th of the month to June 30, 2020
Manila ¹⁹	RPT, LBT and Transfer tax 1st and 2 nd quarter	June 30, 2020
Navotas ²⁰	Basic RPT, Special education Fund (SEF) tax and/or Idle land tax (ILT) 1 st installment payment and Transfer tax (Ordinance 2020-07)	May 31, 2020
	LBT 2 nd quarter payment (Ordinance 2020-07)	May 31, 2020
	Motorized tricycles, pedicabs, and jeeps with plate numbers ending in 7, 8, 9 and 0 to register their respective franchises (Ordinance 2020-08)	May 31, 2020
	Owners of private or public motorized tricycles and pedicabs to secure registration plates (Ordinance 2020-09)	May 31, 2020
San Juan ²¹	RPT 1 st quarter	April 30, 2020
	LBT 2 nd quarter	May 20, 2020
	Additional 60 days from due date on Transfer tax, RPT and Amusement tax	
Taguig City ²²	All business taxes, real property taxes, transfer taxes, amusement taxes and other taxes, fees, charges, and other financial obligations (Executive Order No. 4)	May 20, 2020

¹⁹ Manila, <http://manila.gov.ph/2020/03/bayaran-sa-real-property-tax-extended-na/>, viewed on April 23, 2020.

²⁰ Navotas City, <https://journal.com.ph/news/metro/navotas-extends-tax-payment-deadline>, viewed on April 23, 2020.

²¹ San Juan City, <https://www.facebook.com/SanJanCityNCRPhilippines/>, viewed on April 23, 2020.

²² Taguig City, <https://news.mb.com.ph/2020/04/02/taguig-extends-deadline-for-payment-of-city-taxes/>, viewed April 23, 2020.

LGU	Coverage	Extended due date
Province of La Union ²³	Extension of 10% discount for prompt payment on RPT and waiving of 2% interest for late payment (Resolution No. 363-2020)	April 30, 2020
Municipality of Sablan, Benguet ²⁴	Suspension on surcharges for late payment of business and real property taxes (Executive Order 33-2020)	
Municipality of San Nicolas, Ilocos Norte ²⁵	LBT, fees and charges for the 2 nd quarter	June 20, 2020



²³ Province of La Union, <https://www.amiananbalitangayon.com/pglu-grants-real-property-tax-prompt-payment-extension/>, viewed April 23, 2020.

²⁴ Municipality of Sablan, Benguet, <https://www.pna.gov.ph/articles/1100045>, viewed on April 23, 2020.

²⁵ Municipality of San Nicolas, Ilocos Norte, <http://sannicolasilocosnorte.gov.ph/?cat=17>, viewed on April 23, 2020.