



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

April 20, 2022

**REGIONAL MEMORANDUM**

No. **374**, s. 2022

**IMPOSITION OF TAXES ON LEARNING RESOURCES**

To: Schools Division Superintendents  
All Others Concerned

- Attached is an Advisory from the Office of the Undersecretary for Finance, DepEd Central Office reminding the field offices to comply with the provisions concerning tax impositions on learning resources.
- Immediate dissemination of and strict compliance with this Memorandum are desired.

  
**EVELYN R. FELATVERO, CESO IV**  
 Regional Director

Enclosures: DepEd Central Office Advisory

References: None

To be indicated in the Perpetual Index under the following subjects:

LEARNING RESOURCES      TAX EXEMPT TRANSACTION      TAX IMPOSITIONS



FD-GJF





Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

**ADVISORY**

This refers to the treatment of the sale, importation, printing, or publication of books and any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which not devoted principally to the publication of paid advertisements.

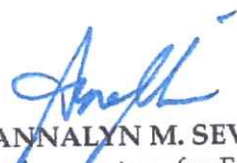
This is to remind the field offices to comply with the following provisions concerning tax impositions particularly on learning resources:

1. Section 3, Rule VII of Republic Act No. 8047, Incentive for Book Development which provides that books, periodicals, newspapers, including book publishing and printing, as well as their distribution and circulation, shall be exempt from the coverage of the Expanded Value Added Tax (E-VAT) Law.
2. Section 109.1.R of National Internal Revenue Code (NIRC) of 1997 which provides that the following transactions, among other, shall be exempt from the value-added tax:

Sale, importation, printing or publication of books, and any newspaper, magazine, journal, review bulletin, or any such educational reading material covered by the UNESCO Agreement on the Importation of Educational, Scientific and Cultural Materials, including the digital or electronic format thereof: Provided, That the materials enumerated herein are not devoted principally to the publication of paid advertisement.

However, such transactions, though VAT-exempt, shall still be subject to the expanded withholding tax of one percent (1%) pursuant to existing Bureau of Internal Revenue (BIR) rules and regulations.

All Offices are enjoined to comply with the abovementioned. For questions or concerns, please contact the Office the Undersecretary for Finance at (02) 8633-9342 or email at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph).

  
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Undersecretary for Finance