



Republic of the Philippines
Department of Agriculture
FERTILIZER AND PESTICIDE AUTHORITY
FPA bldg., BAI Compound, Visayas Ave., Diliman, Quezon City
Telephone Nos. (02) 8426-1572/ (02) 8920-8573

MEMORANDUM CIRCULAR

No. 1
Series of 2024

TO : **FERTILIZER IMPORTERS & IMPORTER END USERS**
ALL CONCERNED STAKEHOLDERS

SUBJECT : **REITERATION OF THE THIRD-PARTY LABORATORY ANALYSIS**
REQUIREMENT FOR VAT-EXEMPT FERTILIZER IMPORTATION

Please be reminded that **Section 5.5.1.1** of the Fertilizer Regulatory Policies and Implementing Guidelines (2nd Edition) stipulates:

5.5.1 VAT exemption

(...)


5.5.1.1. Requirements:

1. *Importer must be licensed by FPA and the product being imported must be registered with FPA.*
2. *Duly accomplished and notarized Application Form with documentary stamp*
3. *Bill of Lading*
4. *Commercial Invoice*
5. *Packing List*
6. *Photocopy of Certificate of Product Registration (CPR)*
7. ***Laboratory Analysis from a Third-Party Laboratory taken from the country of origin prior to its shipment to the Philippines***
8. *License and Permit to import from PNP-FEO (for importation of potassium nitrates and other nitrates)*
9. *Disposition report of previous importation (for importation of potassium nitrates only)*

In this regard, we would like to reiterate to all fertilizer importers to strictly adhere to the requirements as stated above, particularly the laboratory analysis conducted by a third-party laboratory, which should be taken from the specific batch/lot of the product prior to its shipment to the Philippines.

For ease of reference and traceability, the test report should include any of the following as additional details: Bill of Lading No., Invoice No., or Batch/Lot Number of the Product.

For your information and guidance.


JULIETA B. LANSANGAN, MSA, MSES
Executive Director III

