



ANNEX A
Updates to the List of VAT-Exempt Products

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



8 November 2021

CAESAR R. DULAY
Commissioner
Bureau of Internal Revenue
Quezon City

SUBJECT : Endorsement of the Updates to the List of VAT-Exempt Products under Republic Act Nos. 10963 and 11534

Dear **Commissioner Dulay**:

Greetings!

With reference to the Implementing Guidelines on the Value-Added tax (VAT) Exemption on several health products provided under Joint Administrative Order (JAO) No. 2-2018 dated 21 December 2018 and JAO No. 2021-0001 dated 23 June 2021, may we provide you with updates to the “List of VAT-Exempt Drugs for Hypertension, Cancer, Mental illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol”.

This update includes several changes, including the delisting of 24 entries and the addition of 34 entries. A summary of this update is indicated in the table below:

Update(s)	Number of Entries Updated
Corrigendum to the List of Medicines for Hypertension, Cancer and Kidney Diseases	
A. Delisting from List of Medicines for Hypertension	9
B. Delisting from List of Medicines for Cancer	10
C. Delisting from List of Medicines for Kidney Diseases	5
Addendum to the List of Medicines for Diabetes, Hypertension, Cancer, Mental Illnesses, Tuberculosis, and Kidney Diseases	
A. Inclusion to the List of Medicines for Diabetes	1
B. Inclusion to the List of Medicines for High Cholesterol	6
C. Inclusion to the List of Medicines for Hypertension	4
D. Inclusion to the List of Medicines for Cancer	3
E. Inclusion to the List of Medicines for Mental Illnesses	4
F. Inclusion to the List of Medicines for Tuberculosis	3
G. Inclusion to the List of Medicines for Kidney Diseases	13



Should there be any questions or clarifications regarding the list, please coordinate with Ms. Gabrielle S. Gabriel at pps@fda.gov.ph.

Thank you very much.

Yours truly,


ROLANDO ENRIQUE D. DOMINGO, MD
Director General

DTN 20211103210830

CC:

Department of Health – Office of the Secretary

Department of Finance – Bureau of Customs

Department of Trade and Industry – Office of the Secretary

CORRIGENDUM TO THE LIST OF MEDICINES FOR HYPERTENSION, CANCER, AND KIDNEY DISEASES

A. Delisting from List of Medicines for Hypertension

No	Generic name	Dosage strength	Dosage form
1	Tamsulosin hydrochloride	400 mcg	Extended-release capsule
2	Tamsulosin hydrochloride	400 mcg	Film-coated tablet
3	Tamsulosin hydrochloride	400 mcg	Prolonged-release capsule
4	Sildenafil (as citrate)	100 mg	Chewable tablet
5	Sildenafil (as citrate)	100 mg	Film-coated tablet
6	Sildenafil (as citrate)	50 mg	Film-coated tablet
7	Sildenafil (as citrate)	50 mg	Oral jelly (Orange flavor)
8	Macitentan	10mg	Film-coated tablet
9	Doxazosin (as mesylate)	4mg	Controlled release tablet

B. Delisting from List of Medicines for Cancer

No	Generic name	Dosage strength	Dosage form
1	Highly Purified Menotrophin	600 IU	Powder for Solution for Injection (SC)
2	Menotrophin	150 IU	Powder For Solution For Injection (IM/SC)
3	Menotrophin	75 IU	Powder For Solution For Injection (IM/SC)
4	Everolimus	250 mcg	Tablet
5	Everolimus	500 mcg	Tablet
6	Cyproterone acetate	50 mg	Film-Coated Tablet
7	Cyproterone acetate + Ethinylestradiol	2.0mg/35 mcg	Sugar-Coated Tablet
8	Ciclosporin	1mg/mL	Ophthalmic emulsion
9	Pirenoxine	50 mcg/mL (0.005% w/v)	Ophthalmic suspension
10	Inosiplex	250 mg/5mL	Syrup, Oral

C. Delisting from List of Medicines for Kidney Diseases

No	Generic name	Dosage strength	Dosage form
1	Phyllanthus niruri L. (meniran whole plant)	250 mg (equivalent to 25mg extract)	Phyllanthus niruri L. (meniran whole plant)
2	Phyllanthus niruri L.	25mg/5mL	Phyllanthus niruri L.
3	Each 100g (approx. 82.64 mL) syrup contains: 34.5g Herbal ethanolic mixture (see reverse)	Each 100g (approx. 82.64 mL) syrup contains: 34.5g Herbal ethanolic mixture from: Sambucus nigra L. (Elder flower) 207 mg Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 207 mg Rumex crispus L. (Common sorrel herb) 207 mg Verbena officinalis L. (Verbena herb) 207 mg Gentiana lutea L. (Gentian root) 69 mg	Each 100g (approx. 82.64 mL) syrup contains: 34.5g Herbal ethanolic mixture (see reverse)
4	Each dragée contains: Sambucus nigra L. (Elder flower) 36mg; Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 36mg; Rumex crispus L. (Common sorrel herb) 36mg; Gentiana lutea L. (Gentian root) 12mg	Each dragée contains: Sambucus nigra L. (Elder flower) 36mg; Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 36mg; Rumex crispus L. (Common sorrel herb) 36mg; Gentiana lutea L. (Gentian root) 12mg	Each dragée contains: Sambucus nigra L. (Elder flower) 36mg; Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 36mg; Rumex crispus L. (Common sorrel herb) 36mg; Gentiana lutea L. (Gentian root) 12mg

No	Generic name	Dosage strength	Dosage form
5	Gentianae Radix (Gentian Root), Primulae Flos (Primrose Flowers With Calyx), Rumicus Herba (Common Sorrel Herb), Sambuci Flos (Elder Flowers), Verbenae Herba (Shop Vervain Wort)	6mg/18mg/18mg/18mg/18mg	Gentianae Radix (Gentian Root), Primulae Flos (Primrose Flowers With Calyx), Rumicus Herba (Common Sorrel Herb), Sambuci Flos (Elder Flowers), Verbenae Herba (Shop Vervain Wort)

ADDENDUM TO THE LIST OF MEDICINES FOR DIABETES, HIGH CHOLESTEROL, HYPERTENSION, CANCER, MENTAL ILLNESSES, TUBERCULOSIS, AND KIDNEY DISEASES

A. Inclusion to the List of Medicines for Diabetes

No	Generic name	Dosage strength	Dosage form
1	Desmopressin (as acetate)	100mcg	Oral Lyophilisate

B. Inclusion to the List of Medicines for High Cholesterol

No	Generic name	Dosage strength	Dosage form
1	Ezetimibe + Atorvastatin (as calcium)	10mg/20mg	Film-Coated Tablet/ Oral
2	Ezetimibe + Atorvastatin (as calcium)	10mg/40mg	Film-Coated Tablet/ Oral
3	Ezetimibe + Atorvastatin (as calcium)	10mg/80mg	Film-Coated Tablet/ Oral
4	Ezetimibe + Simvastatin	10mg/ 10mg	Tablet / Oral
5	Ezetimibe + Simvastatin	10mg/ 20mg	Tablet / Oral
6	Ezetimibe + Atorvastatin (as calcium)	10mg/20mg	Film-Coated Tablet/ Oral

C. Inclusion to the List of Medicines for Hypertension

No	Generic name	Dosage strength	Dosage form
1	Isosorbide dinitrate	5 mg	Sublingual tablet
2	Isosorbide-5-mononitrate	60 mg	Prolonged-Release Tablet; Oral
3	Losartan potassium + Amlodipine camsylate	50mg/ 5mg	Tablet / Oral
4	Losartan potassium + Amlodipine camsylate	100mg/ 5mg	Tablet / Oral

D. Inclusion to the List of Medicines for Cancer

No	Generic name	Dosage strength	Dosage form
1	Everolimus	10 mg	Tablet
2	Everolimus	5 mg	Tablet
3	Epirubicin hydrochloride	50mg	Lyophilized Powder for Injection

E. Inclusion to the List of Medicines for Mental Illnesses

No	Generic name	Dosage strength	Dosage form
1	Pregabalin	75mg	Capsule
2	Pregabalin	150mg	Capsule
3	Zolpidem Tartrate	10 mg	Film-coated Tablet
4	Carbamazepine	100 mg/5 mL	Suspension

F. Inclusion to the List of Medicines for Tuberculosis

No	Generic name	Dosage strength	Dosage form
1	Rifampicin	300mg	Capsule
2	Rifampicin	600mg	Tablet
3	Bedaquiline Fumarate	100 mg	Tablet

G. Inclusion to the List of Medicines for Kidney Diseases

No	Generic name	Dosage strength	Dosage form
1	Everolimus	250 mcg	Tablet
2	Everolimus	500 mcg	Tablet
3	Recombinant Human Erythropoietin Alfa	4000 IU/0.4 mL	Solution for Injection (IV/SC)

No	Generic name	Dosage strength	Dosage form
4	Hemofiltration Solution	Sodium Chloride 6.136 g Sodium Hydrogen Carbonate 2.940 g Calcium Chloride Dihydrate 220.5 mg Magnesium Chloride Hexahydrate 101.7 mg Glucose Monohydrate (equivalent to anhydrous glucose 1.000 g) 1.100 g	Solution for Intraperitoneal Administration
5	Peritoneal Dialysis Solution with 1.5% Dextrose	Calcium Chloride Dihydrate 257.3 mg Sodium Chloride 5.786 g Sodium (S) Lactate Solution (Containing sodium (S) lactate 3.925 g) 7.85 g Magnesium Chloride Hexahydrate 101.7 mg Dextrose (as anhydrous glucose 15 g) 16.5 g	Solution for Intraperitoneal Administration
6	Peritoneal Dialysis Solution with 1.5% Dextrose	Dextrose (as anhydrous glucose 15 g) 16.5 g Sodium (S) Lactate Solution [(Containing sodium (S) lactate 3.925 g) 7.85 g, Sodium Chloride 5.786 g, Calcium Chloride Dihydrate 183.8 mg, Magnesium Chloride Hexahydrate 101.7 mg]	Solution for Intraperitoneal Administration
7	Peritoneal Dialysis Solution with 4.25% Dextrose	Calcium Chloride Dihydrate 257.3 mg Sodium Chloride 5.786 g Sodium (S) Lactate Solution (Containing sodium (S) lactate 3.925 g) 7.85 g Magnesium Chloride Hexahydrate 101.7 mg Dextrose (as anhydrous glucose 42.5 g) 46.75 g	Solution for Intraperitoneal Administration
8	Peritoneal Dialysis Solution with 4.25% Dextrose	Glucose monohydrate (as anhydrous glucose 42.5 g) 46.75 g Sodium (S) Lactate Solution (Containing sodium (S) lactate 3.925 g) 7.85 g Sodium Chloride 5.786 g Calcium Chloride Dihydrate 183.8 mg Magnesium Chloride Hexahydrate 101.7 mg	Solution for Intraperitoneal Administration
9	Peritoneal Dialysis Solution with 2.3% Dextrose	Calcium Chloride Dihydrate 257.3 mg Sodium Chloride 5.786 g Sodium (S) Lactate Solution (Containing sodium (S) lactate 3.925 g) 7.85 g Magnesium Chloride Hexahydrate 101.7 mg Dextrose (as anhydrous glucose 22.73 g) 25 g	Solution for Intraperitoneal Administration

No	Generic name	Dosage strength	Dosage form
10	Peritoneal Dialysis Solution with 2.3% Dextrose	Dextrose (as anhydrous glucose 22.73 g) 25 g Sodium (S) Lactate Solution (Containing sodium (S) lactate 3.925 g) 7.85 g Sodium Chloride 5.786 g Calcium Chloride Dihydrate 183.8 mg Magnesium Chloride Hexahydrate 101.7 mg	Solution for Intraperitoneal Administration
11	Dextrose Hydrrous + Electrolytes	Each 100 ml contains: Dextrose Hydrrous 2.5 g; Sodium Chloride 538 mg; Sodium Lactate 448 mg; Calcium Chloride 18.3 mg; Magnesium Chloride 5.08 mg	Solution for Injection (Intraperitoneal)
12	Peritoneal Dialysis Solution with 7.5% Icodextrin	Each 100 mL contains: Icodextrin 7.5 g; Sodium Chloride 538 mg; Sodium Lactate 448 mg; Calcium Chloride 25.7 mg; Magnesium Chloride 5.08 mg	Solution for Intraperitoneal Administration
13	Spherical Carbon Absorbent	2 g	Fine granules



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

21 December 2021

CAESAR R. DULAY
Commissioner
Bureau of Internal Revenue
Quezon City

SUBJECT: Endorsement of the Updated List of VAT-Exempt COVID-19 Medicines under Republic Act 11534

Dear **Commissioner Dulay**:

May we respectfully endorse to your good Office the herein attached updated list of VAT-Exempt COVID-19 Drugs under Sec. 5, 109-1, Item (aa) Republic Act (RA) 11534 otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises (CREATE)". The following are medicines included, delisted and modified under the COVID-19 VAT Exempt List:

FOR INCLUSION:

Anaesthetics – Local and General Drugs

Ketamine	50 mg/mL, 10 mL	Solution for Injection, Vial
Propofol	10 mg/mL, 10 mL	Solution for Injection, Ampule
Propofol	10 mg/mL, 10 mL	Solution for Injection, Vial
Propofol	10 mg/mL, 20 mL	Solution for Injection, Ampule
Propofol	10 mg/mL, 20 mL	Solution for Injection, Vial
Propofol	10 mg/mL, 50 mL	Solution for Injection, Vial

Analgesics (Opioid)

Fentanyl	100 mcg	Sublingual Tablet
Fentanyl	12.5 mcg/hr	Transdermal Patch
Fentanyl	200 mcg	Sublingual Tablet
Fentanyl	25 mcg/hr	Transdermal Patch
Fentanyl	300 mcg	Sublingual Tablet
Fentanyl	400 mcg	Sublingual Tablet
Fentanyl	50 mcg/hr	Transdermal Patch
Fentanyl	50 mcg/mL, 10 mL	Solution for Injection, Ampule
Fentanyl	50 mcg/mL, 2 mL	Solution for Injection, Ampule
Morphine	10 mg	Modified Release (MR) Tablet
Morphine	10 mg	Tablet
Morphine	10 mg/mL, 1 mL	Solution for Injection, Ampule
Morphine	16 mg/mL, 1 mL	Solution for Injection, Ampule
Morphine	30 mg	Tablet
Morphine	60 mg	Modified Release (MR) Tablet
Oxycodone	10 mg	Capsule

Oxycodone	10 mg	Controlled-Release Tablet
Oxycodone	10 mg/mL, 1 mL	Solution for Injection, Ampule
Oxycodone	10 mg/mL, 2 mL	Solution for Injection, Ampule
Oxycodone	15 mg	Controlled-Release Tablet
Oxycodone	20 mg	Controlled-Release Tablet
Oxycodone	30 mg	Controlled-Release Tablet
Oxycodone	40 mg	Controlled-Release Tablet
Oxycodone	5 mg	Capsule
Oxycodone	5 mg/5 mL, 250 mL	Oral Solution, Bottle
Oxycodone	60 mg	Controlled-Release Tablet
Oxycodone	80 mg	Controlled-Release Tablet

Anticholinergic

Hyoscine	10 mg	Film-Coated Tablet
Hyoscine	10 mg	Tablet
Hyoscine	20 mg	Tablet
Hyoscine	20 mg/mL, 1 mL	Solution for Injection, Ampule
Hyoscine	5 mg/5 mL, 120 mL	Oral Syrup, Bottle
Hyoscine	5 mg/5 mL, 60 mL	Oral Syrup, Bottle

Anticonsulvant/Anxiolytics/Hypnotics and Sedatives

Clonazepam	2 mg	Tablet
Clonazepam	500 mcg	Tablet
Diazepam	10 mg	Tablet
Diazepam	5 mg	Tablet
Diazepam	5 mg/mL, 2 mL	Solution for Injection, Ampule
Midazolam	1 mg/mL, 3 mL	Solution for Injection, Ampule
Midazolam	1 mg/mL, 5 mL	Solution for Injection, Ampule
Midazolam	1 mg/mL, 5 mL	Solution for Injection, Vial
Midazolam	15 mg	Film-Coated Tablet
Midazolam	15 mg	Tablet
Midazolam	5 mg/mL, 1 mL	Solution for Injection, Ampule
Midazolam	5 mg/mL, 3 mL	Solution for Injection, Ampule

Antidiuretics / Haemostatics

Vasopressin	20 IU/mL, 1 mL	Solution for Injection, Ampule
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Antipsychotic / Antivertigo

Haloperidol	20 mg	Tablet
Haloperidol	5 mg	Tablet
Haloperidol	5 mg/mL, 1 mL	Solution for Injection, Ampule
Haloperidol	50 mg/mL, 1 mL	Solution for Injection, Ampule

Cardiac Drugs

Dobutamine	12.5 mg/mL, 20 mL	Solution for Infusion, Vial
Dobutamine	25 mg/mL, 10 mL	Solution for Injection, Ampule
Dobutamine	250 mg	Powder, Vial
Dobutamine	50 mg/mL, 5 mL	Solution for Injection, Ampule
Dopamine	40 mg/mL, 5 mL	Solution for Injection, Ampule
Dopamine in 5% Dextrose	0.8 mg/mL, 250 mL	Solution for Infusion, Bottle
Dopamine in 5% Dextrose	1.6 mg/mL, 250 mL	Solution for Infusion, Bottle
Epinephrine	1 mg/mL, 1 mL	Solution for Injection, Ampule

Cough and Colds Preparations

Butamirate	50 mg	Sustained Release Tablet
Butamirate	7.5 mg/5 mL, 120 mL	Oral Syrup, Bottle
Butamirate	7.5 mg/5 mL, 60 mL	Oral Syrup, Bottle
Levodropropizine	30 mg/5 mL, 120 mL	Oral Syrup, Bottle
Levodropropizine	30 mg/5 mL, 60 mL	Oral Syrup, Bottle

Inhaled Corticosteroids / Antiasthma and COPD Preparations

Beclomethasone	250 mcg/actuation, 200 Actuations	Metered Dose Inhaler
Beclomethasone + Formoterol	100 mcg + 6 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Beclomethasone + Formoterol	200 mcg + 6 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Beclomethasone + Formoterol + Glycopyrronium	100 mcg + 6 mcg + 10 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Budesonide	200 mcg/actuation, 200 Actuations	Metered Dose Inhaler
Budesonide	200 mcg/actuation, 300 Actuations	Metered Dose Inhaler
Fluticasone	125 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Fluticasone + Formoterol	125 mcg + 5 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Fluticasone + Formoterol	50 mcg + 5 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Fluticasone + Salmeterol	125 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Fluticasone + Salmeterol	250 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler
Fluticasone + Salmeterol	50 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler

Intravenous and other Sterile Solutions

Acetated Ringer's	1 L	Solution for Injection / Infusion, Bag
Acetated Ringer's	1 L	Solution for Injection / Infusion, Bottle
Acetated Ringer's	500 mL	Solution for Injection / Infusion, Bag
Acetated Ringer's	500 mL	Solution for Injection / Infusion, Bottle
Balanced Multiple Maintenance Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag
Balanced Multiple Maintenance Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle
Balanced Multiple Maintenance Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag
Balanced Multiple Maintenance Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle
Balanced Multiple Replacement Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag
Balanced Multiple Replacement Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle
Balanced Multiple Replacement Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag
Balanced Multiple Replacement Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle
Dextrose in Water	10%, 1 L	Solution for Injection / Infusion, Bag
Dextrose in Water	10%, 1 L	Solution for Injection / Infusion, Bottle
Dextrose in Water	10%, 500 mL	Solution for Injection / Infusion, Bag
Dextrose in Water	10%, 500 mL	Solution for Injection / Infusion, Bottle
Dextrose in Water	5%, 1 L	Solution for Injection / Infusion, Bag
Dextrose in Water	5%, 1 L	Solution for Injection / Infusion, Bottle
Dextrose in Water	5%, 500 mL	Solution for Injection / Infusion, Bag
Dextrose in Water	5%, 500 mL	Solution for Injection / Infusion, Bottle
Lactated Ringer's + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag
Lactated Ringer's + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle
Lactated Ringer's + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag
Lactated Ringer's + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle
Lactated Ringer's Solution	1 L	Solution for Injection / Infusion, Bag
Lactated Ringer's Solution	1 L	Solution for Injection / Infusion, Bottle
Lactated Ringer's Solution	500 mL	Solution for Injection / Infusion, Bag
Lactated Ringer's Solution	500 mL	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.3% + 5%, 1 L	Solution for Injection / Infusion, Bag

Sodium + Dextrose	0.3% + 5%, 1 L	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.3% + 5%, 500 mL	Solution for Injection / Infusion, Bag
Sodium + Dextrose	0.3% + 5%, 500 mL	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.45% + 5%, 1 L	Solution for Injection / Infusion, Bag
Sodium + Dextrose	0.45% + 5%, 1 L	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.45% + 5%, 500 mL	Solution for Injection / Infusion, Bag
Sodium + Dextrose	0.45% + 5%, 500 mL	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.9% + 5%, 1 L	Solution for Injection / Infusion, Bag
Sodium + Dextrose	0.9% + 5%, 1 L	Solution for Injection / Infusion, Bottle
Sodium + Dextrose	0.9% + 5%, 500 mL	Solution for Injection / Infusion, Bag
Sodium + Dextrose	0.9% + 5%, 500 mL	Solution for Injection / Infusion, Bottle
Sodium Chloride	0.9%, 1 L	Solution for Injection / Infusion, Bag
Sodium Chloride	0.9%, 1 L	Solution for Injection / Infusion, Bottle
Sodium Chloride	0.9%, 500 mL	Solution for Injection / Infusion, Bag
Sodium Chloride	0.9%, 500 mL	Solution for Injection / Infusion, Bottle

Neuromuscular Blocking Agent

Atracurium	10 mg/mL, 2.5 mL Ampule	Solution for Injection
Atracurium	10 mg/mL, 5 mL Ampule	Solution for Injection
Rocuronium	10 mg/mL, 5 mL	Solution for Injection, Vial
Suxamethonium	20 mg/mL, 10 mL	Solution for Injection, Vial
Vecuronium	10 mg	Powder, Vial
Vecuronium	4 mg	Powder, Vial

Vasoconstrictor

Norepinephrine	1 mg/mL, 10 mL	Solution for Injection, Ampule
Norepinephrine	1 mg/mL, 2 mL	Solution for Injection, Ampule
Norepinephrine	1 mg/mL, 4 mL	Solution for Injection, Ampule
Norepinephrine	2 mg/mL, 4 mL	Solution for Injection, Ampule

FOR DELISTING:

Interferon beta-1a	44 mcg	Solution for Injection, in prefilled syringe
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FOR MODIFICATION:**COVID-19 Vaccine under Emergency Use Authorization:**

Sputnik V Gam-COVID-Vac COVID-19 Vaccine	0.5 ml	Solution for Injection	bit.ly/PhFDA-SputV-a1	July 8, 2021
Whole Virion, Inactivated Corona Virus Vaccine [Covaxin]	6mcg (strain NIV-2020-770)	Solution for Injection	bit.ly/PhFDA-Covaxin-a1	21 June 2021

Monoclonal Antibodies / Immunosuppressants

Casirivimab + Imdevimab	120 mg/mL, 11.1 mL Vial + 120 mg/mL, 11.1 mL Vial	Solution for Infusion, Box	bit.ly/PhFDA-Casi-Imde	17 November 2021
Casirivimab + Imdevimab	120 mg/mL, 2.5 mL Vial + 120 mg/mL, 2.5 mL Vial	Solution for Infusion, Box	bit.ly/PhFDA-Casi-Imde	17 November 2021

Further, please be clarified that if the salt form of the medicines under the COVID-19 VAT Exempt List is not specified, it signifies that all the salt forms of the particular drug is covered by the VAT exemption (i.e., for Meropenem 1g powder or 500 mg powder, the VAT-exemption covers all its salt forms including sodium or trihydrate).

Please see attached updated list of COVID-19 VAT Exempt List. Should there be any questions or clarifications regarding the updated list, please coordinate with Ms. Vanesa S. Obera at vsobera@doh.gov.ph or Mr. Patrick D. Acuna at pdacuna@doh.gov.ph.

Thank you very much.



Digitally signed by Mercado-Grande Charade Ballucanag
Date: 2021.12.22 15:35:01
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ATTY. CHARADE B. MERCADO-GRANDE
Undersecretary of Health
Health Regulation Team

cc: **ROLANDO ENRIQUE D. DOMINGO, MD**
Director General
Food and Drug Administration



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

2 September 2021

CAESAR R. DULAY
Commissioner
Bureau of Internal Revenue
Quezon City

SUBJECT: Endorsement of Updated List of VAT-Exempted COVID-19 Medical Devices Under Republic Act 11534

Dear Commissioner Dulay:

Greetings!

We are respectfully endorsing to your good Office the herein attached updated list of VAT-Exempt COVID-19 Medical Devices and Supplies under Sec. 5, 109-1, Item (aa), (ii) "*All drugs, vaccine and medical devices specifically prescribed and directly used for the Treatment of COVID-19;*" stipulated in the Republic Act 11534 otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act".

Should you have any inquiry or clarification with this matter, you may contact Ms. Jesca Joi A. Macalalad, RPh or Mr. Jaldrin Ivan M. Bunag, RPh via email at medicaldevices.doh@gmail.com.

Thank you and best regards.

Very truly yours,

A handwritten signature in black ink, appearing to be "Gerardo V. Bayugo", is written over the typed name and title.

GERARDO V. BAYUGO, MD, MPH, CESO I
Undersecretary of Health
Health Regulation Team

cc: **ROLANDO ENRIQUE D. DOMINGO, MD**
Director General
Food and Drug Administration

I. LIST OF MEDICAL DEVICES DIRECTLY USED FOR COVID-19 TREATMENT

No	Category	Product
1	Personal Protective Equipment (PPE)	Gloves
2	Personal Protective Equipment (PPE)	Gowns including Aprons
3	Personal Protective Equipment (PPE)	Coveralls
4	Personal Protective Equipment (PPE)	Body Suits
5	Personal Protective Equipment (PPE)	Face Masks including N95 Masks, KN95 Masks, Cloth/Fabric Masks
6	Personal Protective Equipment (PPE)	Goggles
7	Personal Protective Equipment (PPE)	Shoe Cover
8	Personal Protective Equipment (PPE)	Face Shield for Medical Use
9	Personal Protective Equipment (PPE)	Head Cap/Cover
10	Personal Protective Equipment (PPE)	Personal Protective Equipment Set (Coverall, Shoe Cover, Goggles or Faceshield, Facemask, Head Cap)
11	Respiratory Devices and its accessories	Ventilator including Portable Ventilator
12	Respiratory Devices and its accessories	Ventilator Breathing Circuit (and its primary accessory/ies to deliver its basic function/s)
13	Respiratory Devices and its accessories	Bacterial Filter for Breathing Circuit
14	Respiratory Devices and its accessories	Tubing and Support Set for Ventilator
15	Respiratory Devices and its accessories	Positive Pressure Breathing Device
16	Respiratory Devices and its accessories	Heated Breathing Circuit
17	Respiratory Devices and its accessories	Attachment, Breathing, Positive End Expiratory pressure
18	Respiratory Devices and its accessories	Resuscitator
19	Respiratory Devices and its accessories	Oxygen Concentrator
20	Respiratory Devices and its accessories	Medical Gas Cylinder, for Oxygen
21	Respiratory Devices and its accessories	Oxygen Tanks
22	Respiratory Devices and its accessories	High-Flow Respiratory Device/System
23	Respiratory Devices and its accessories	Nasal Cannula
24	Respiratory Devices and its accessories	Humidifier, Respiratory Gas (Direct Patient Interface)
25	Respiratory Devices and its accessories	Oxygen Mask
26	Respiratory Devices and its accessories	Tracheal Tube
27	Respiratory Devices and its accessories	Airway Monitoring System and Airway Clearing System
28	Respiratory Devices and its accessories	Accessory to Continuous Ventilator (Respirator)
29	Respiratory Devices and its accessories	High Efficiency Particulate Air (HEPA) Filter
30	Respiratory Devices and its accessories	Extracorporeal Membrane Oxygenation (ECMO) Machine
31	Respiratory Devices and its accessories	Nebulizing Kit and Nebulizer
32	COVID-19 Diagnostic Test Kits including transport collection, preservation medium/ tube with or without swab	COVID-19 Diagnostic Test Kits including transport collection, preservation medium/ tube with or without swab
33	Other specific medical devices	Anchor, preformed
34	Other specific medical devices	Bandage
35	Other specific medical devices	Cannula, Reusable
36	Other specific medical devices	Cap (Disinfection, Seal, Taper, Dead End)
37	Other specific medical devices	Clinical Thermometer (Except mercurial type)
38	Other specific medical devices	Cotton (Medical/hospital Use)
39	Other specific medical devices	Dressing/ Gauze
40	Other specific medical devices	Flowmeter (All types)
41	Other specific medical devices	Gloves
42	Other specific medical devices	Luer Lock
43	Other specific medical devices	Nasopharyngeal Airway
44	Other specific medical devices	Non-contact Infrared Thermometer
45	Other specific medical devices	Syringe
46	Other specific medical devices	Tape
47	Other specific medical devices	Pulse Oximeter including portable and fingertip
48	Other specific medical devices	Tubings

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Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

03 January 2022

CAESAR R. DULAY
Commissioner
Bureau of Internal Revenue
Quezon City

SUBJECT: Endorsement of the Updated List of VAT-Exempt COVID-19 Medicines under Republic Act 11534

Dear Commissioner Dulay:

May we respectfully endorse to your good Office the herein attached updated list of VAT-Exempt COVID-19 Drugs under Sec. 5, 109-1, Item (aa) Republic Act (RA) 11534 otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises (CREATE)". The following are the **COVID-19 Drug** with Emergency Use Authorization by the Food and Drug Administration added to the list:

Generic Name	Brand	Strength	Form	Source	Date
Molnupiravir	Molnarz	200 mg	Capsule	https://www.fda.gov.ph/wp-content/uploads/2021/12/EUA-Molnupiravir-Faberco-w.pdf	December 22, 2021

Please see attached updated list of COVID-19 VAT Exempt List. Should there be any questions or clarifications regarding the updated list, please coordinate with Ms. Vanesa S. Obara at vsobera@doh.gov.ph or Mr. Patrick D. Acuna at pdacuna@doh.gov.ph.

Thank you very much.

Digitally signed by Mercado-Grande Charade Ballucanag
Date: 2022.01.11 12:55:09
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ATTY. CHARADE B. MERCADO-GRANDE
Undersecretary of Health
Health Regulation Team

cc: Food and Drug Administration

03 January 2022

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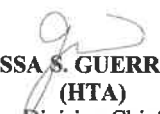
Thank you very much.



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Grande Charade Ballucanag
Date: 2022.01.11 12:55:48 +08'00'

ATTY. CHARADE B. MERCADO-GRANDE
Undersecretary of Health
Health Regulation Team

cc: Food and Drug Administration

PD
 ANNA MELISSA S. GUERRERO MD, MPH (HTA) Division Chief

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT							
Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
COVID-19 Vaccines							
ChAdOx1-S [recombinant] (COVID-19 Vaccine AstraZeneca)	0.5 mL	Solution for Injection	bit.ly/PhFDA-Astra	28 January 2021		y	
COVID-19 mRNA Vaccine (nucleoside modified) [COVID-19 Vaccine Moderna]	100 mcg	Suspension for Injection	bit.ly/PhFDA-Moderna	5 May 2021		y	
COVID-19 Vaccine (Vero Cell) Inactivated [COVID-19 Vaccine Sinopharm]	0.5 mL	Suspension for injection	bit.ly/PhFDA-Sinopharm	7 June 2021		y	
COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sinopharm (Beijing)]	0.5 mL	Suspension for Injection	bit.ly/PhFDA-Sinopharm-Bj	10 September 2021		y	
COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sinopharm (Wuhan)]	0.5 mL	Suspension for injection	bit.ly/PhFDA-Sinopharm-Wu	19 August 2021		y	
COVID-19 Vaccine SARS-CoV-2 rS Protein Nanoparticle Vaccine (Covovax)	0.5 mL	Suspension for Injection	bit.ly/PhFDA-Covovax	17 November 2021		y	
Janssen COVID-19 Vaccine (Ad26.COV2-S (recombinant))	5 x 10 ¹⁰ virus particles (VP)	Suspension for Injection	bit.ly/PhFDA-Janssen	19 April 2021		y	
Pfizer-BioNTech COVID-19 Vaccine (BNT162b2)	30 mcg	Suspension for Injection	bit.ly/PhFDA-Pfizer	14 January 2021		y	
SARS-CoV-2 Vaccine (Vero Cell), Inactivated [Coronavac]	600 SU/0.5 mL	Suspension for Injection	bit.ly/PhFDA-Sinovac	22 February 2021		y	
Sputnik V Gam-COVID-Vac COVID-19 Vaccine	0.5 ml	Solution for Injection	bit.ly/PhFDA-SputV-a1	8 July 2021		y	
Whole Virion, Inactivated Corona Virus Vaccine [Covaxin]	6mcg (strain NIV-2020-770)	Solution for Injection	bit.ly/PhFDA-Covaxin-a1	21 June 2021		y	

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Anaesthetics - Local & General							
Ketamine	50 mg/mL, 10 mL	Solution for Injection, Vial					
Propofol	10 mg/mL, 10 mL	Solution for Injection, Ampule					
Propofol	10 mg/mL, 10 mL	Solution for Injection, Vial					
Propofol	10 mg/mL, 20 mL	Solution for Injection, Ampule					
Propofol	10 mg/mL, 20 mL	Solution for Injection, Vial					
Propofol	10 mg/mL, 50 mL	Solution for Injection, Vial					
Analgesics (Opioid)							
Fentanyl	100 mcg	Sublingual Tablet					
Fentanyl	12.5 mcg/hr	Transdermal Patch					
Fentanyl	200 mcg	Sublingual Tablet					
Fentanyl	25 mcg/hr	Transdermal Patch					
Fentanyl	300 mcg	Sublingual Tablet					
Fentanyl	400 mcg	Sublingual Tablet					
Fentanyl	50 mcg/hr	Transdermal Patch					
Fentanyl	50 mcg/mL, 10 mL	Solution for Injection, Ampule					
Fentanyl	50 mcg/mL, 2 mL	Solution for Injection, Ampule					
Morphine	10 mg	Modified Release (MR) Tablet					
Morphine	10 mg	Tablet					
Morphine	10 mg/mL, 1 mL	Solution for Injection, Ampule					
Morphine	16 mg/mL, 1 mL	Solution for Injection, Ampule					
Morphine	30 mg	Tablet					
Morphine	60 mg	Modified Release (MR) Tablet					
Oxycodone	10 mg	Capsule					
Oxycodone	10 mg	Controlled-Release Tablet					
Oxycodone	10 mg/mL, 1 mL	Solution for Injection, Ampule					
Oxycodone	10 mg/mL, 2 mL	Solution for Injection, Ampule					
Oxycodone	15 mg	Controlled-Release Tablet					
Oxycodone	20 mg	Controlled-Release Tablet					
Oxycodone	30 mg	Controlled-Release Tablet					
Oxycodone	40 mg	Controlled-Release Tablet					
Oxycodone	5 mg	Capsule					
Oxycodone	5 mg/5 mL, 250 mL	Oral Solution, Bottle					
Oxycodone	60 mg	Controlled-Release Tablet					
Oxycodone	80 mg	Controlled-Release Tablet					
Antibacterial Agents							
Amikacin	100 mg/mL, 2 mL	Solution for Injection, Ampule					
Amikacin	100 mg/mL, 2 mL	Solution for Injection, Vial					
Amikacin	125 mg/mL, 2 mL	Solution for Injection, Ampule					
Amikacin	125 mg/mL, 2 mL	Solution for Injection, Vial					
Amikacin	250 mg/mL, 2 mL	Solution for Injection, Ampule					
Amikacin	250 mg/mL, 2 mL	Solution for Injection, Vial					
Amikacin	50 mg/mL, 2 mL	Solution for Injection, Ampule					
Amikacin	50 mg/mL, 2 mL	Solution for Injection, Vial					
Amoxicillin	100 mg/mL, 10 mL	Oral Drops, Bottle					
Amoxicillin	100 mg/mL, 15 mL	Oral Drops, Bottle					
Amoxicillin	125 mg/5 mL, 105 mL	Oral Suspension, Bottle					
Amoxicillin	125 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Amoxicillin	250 mg	Capsule					
Amoxicillin	250 mg	Dispersible Tablet					
Amoxicillin	250 mg/5 mL, 105 mL	Oral Suspension, Bottle					
Amoxicillin	250 mg/5 mL, 30 mL	Oral Suspension, Bottle					
Amoxicillin	250 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Amoxicillin	500 mg	Capsule					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Amphotericin B (Lipid Complex)	5 mg/mL, 10 mL	Suspension for Injection, Vial					
Amphotericin B (Non-Lipid Complex)	50 mg	Powder, Vial					
Ampicillin	1 g	Powder, Vial					
Ampicillin	250 mg	Powder, Vial					
Ampicillin	500 mg	Powder, Vial					
Ampicillin + Sulbactam	1 g + 500 mg	Powder, Vial					
Ampicillin + Sulbactam	2 g + 1 g	Powder, Vial					
Ampicillin + Sulbactam	250 mg + 125 mg	Powder, Vial					
Ampicillin + Sulbactam	500 mg + 250 mg	Powder, Vial					
Azithromycin	200 mg/5 mL, 15 mL	Oral Suspension, Bottle					
Azithromycin	200 mg/5 mL, 22.5 mL	Oral Suspension, Bottle					
Azithromycin	200 mg/5 mL, 30 mL	Oral Suspension, Bottle					
Azithromycin	200 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Azithromycin	250 mg	Capsule					
Azithromycin	250 mg	Tablet					
Azithromycin	250 mg	Film-Coated Tablet					
Azithromycin	500 mg	Capsule					
Azithromycin	500 mg	Film-Coated Tablet					
Azithromycin	500 mg	Tablet					
Azithromycin	500 mg	Vial					
Aztreonam	1 g	Powder, Vial					
Aztreonam	500 mg	Powder, Vial					
Cefazolin	1 g	Powder, Vial					
Cefazolin	500 mg	Powder, Vial					
Cefepime	1 g	Powder, Vial					
Cefepime	2 g	Powder, Vial					
Cefepime	500 mg	Powder, Vial					
Cefotaxime	1 g	Powder, Vial					
Cefotaxime	250 mg	Powder, Vial					
Cefotaxime	500 mg	Powder, Vial					
Ceftazidime	1 g	Powder, Vial					
Ceftazidime	2 g	Powder, Vial					
Ceftazidime	500 mg	Powder, Vial					
Ceftriaxone	1 g	Powder, Vial					
Ceftriaxone	1 g + 3.5 mL 1% Solution Of Lidocaine	Solution for Injection, Vial					
Ceftriaxone	250 mg	Powder, Vial					
Ceftriaxone	500 mg	Powder, Vial					
Ceftriaxone	500 mg + 2 mL 1% Solution Of Lidocaine	Solution for Injection, Vial					
Cefuroxime	1 g	Powder, Vial					
Cefuroxime	1.5 g	Powder, Vial					
Cefuroxime	125 mg	Tablet					
Cefuroxime	125 mg/5 mL, 30 mL	Oral Suspension, Bottle					
Cefuroxime	125 mg/5 mL, 50 mL	Oral Suspension, Bottle					
Cefuroxime	125 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Cefuroxime	125 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Cefuroxime	250 mg	Film-Coated Tablet					
Cefuroxime	250 mg	Powder, Vial					
Cefuroxime	250 mg	Tablet					
Cefuroxime	250 mg/5 mL, 50 mL	Oral Suspension, Bottle					
Cefuroxime	250 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Cefuroxime	250 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Cefuroxime	500 mg	Film-Coated Tablet					
Cefuroxime	500 mg	Tablet					
Cefuroxime	750 mg	Powder, Vial					
Ciprofloxacin	1 g	Film-Coated Tablet					
Ciprofloxacin	1 g	Tablet					
Ciprofloxacin	2 mg/mL, 100 mL	Solution for Injection, Vial					
Ciprofloxacin	2 mg/mL, 200 mL	Solution for Injection, Vial					
Ciprofloxacin	2 mg/mL, 50 mL	Solution for Injection, Vial					
Ciprofloxacin	250 mg	Film-Coated Tablet					
Ciprofloxacin	250 mg	Tablet					
Ciprofloxacin	500 mg	Film-Coated Tablet					
Ciprofloxacin	500 mg	Tablet					
Ciprofloxacin	750 mg	Film-Coated Tablet					
Clarithromycin	125 mg	Dispersible Tablet					
Clarithromycin	125 mg/5 mL, 25 mL	Oral Suspension, Bottle					
Clarithromycin	125 mg/5 mL, 35 mL	Oral Suspension, Bottle					
Clarithromycin	125 mg/5 mL, 50 mL	Oral Suspension, Bottle					
Clarithromycin	125 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Clarithromycin	125 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Clarithromycin	200 mg	Prolonged Release (PR) Capsule					
Clarithromycin	200 mg	Prolonged Release (PR) Tablet					
Clarithromycin	250 mg	Tablet					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Clarithromycin	250 mg	Film-Coated Tablet					
Clarithromycin	250 mg/5 mL, 25 mL	Oral Suspension, Bottle					
Clarithromycin	250 mg/5 mL, 50 mL	Oral Suspension, Bottle					
Clarithromycin	250 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Clarithromycin	500 mg	Extended Release (ER) Tablet					
Clarithromycin	500 mg	Film-Coated Tablet					
Clarithromycin	500 mg	Modified Release (MR) Tablet					
Clarithromycin	500 mg	Tablet					
Clindamycin	150 mg	Capsule					
Clindamycin	150 mg/mL, 2 mL	Solution for Injection, Ampule					
Clindamycin	150 mg/mL, 2 mL	Solution for Injection, Vial					
Clindamycin	150 mg/mL, 4 mL	Solution for Injection, Ampule					
Clindamycin	300 mg	Capsule					
Clindamycin	75 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	1 g + 200 mg	Powder, Vial					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL, 100 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL, 30 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL, 100 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 125 mg	Film-Coated Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 125 mg	Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg	Dispersible Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg/5 mL, 100 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	400 mg + 57 mg/5 mL, 30 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	400 mg + 57 mg/5 mL, 35 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	400 mg + 57 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	500 mg + 100 mg	Powder, Vial					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	500 mg + 125 mg	Film-Coated Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	500 mg + 125 mg	Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL, 100 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL, 50 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	875 mg + 125 mg	Film-Coated Tablet					
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	875 mg + 125 mg	Tablet					
Colistin	2,000,000 IU	Powder, Vial					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL, 120 mL	Oral Suspension, Bottle					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL, 70 mL	Oral Suspension, Bottle					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	400 mg + 80 mg	Capsule					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	400 mg + 80 mg	Tablet					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	400 mg + 80 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	800 mg + 160 mg	Tablet					
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	800 mg + 160 mg	Film-Coated Tablet					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Doxycycline	100 mg	Capsule					
Ertapenem	1 g	Powder, Vial					
Erythromycin	125 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Erythromycin	200 mg/5 mL, 30 mL	Oral Drops, Bottle					
Erythromycin	200 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Erythromycin	250 mg	Film-Coated Tablet					
Erythromycin	250 mg	Tablet					
Erythromycin	400 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Erythromycin	500 mg	Film-Coated Tablet					
Erythromycin	500 mg	Tablet					
Gentamicin	10 mg/mL, 2 mL	Solution for Injection, Ampule					
Gentamicin	40 mg/mL, 2 mL	Solution for Injection, Ampule					
Gentamicin	40 mg/mL, 2 mL	Solution for Injection, Vial					
Levofloxacin	250 mg	Film-Coated Tablet					
Levofloxacin	250 mg	Tablet					
Levofloxacin	5 mg/mL, 100 mL	Solution for Injection, Vial					
Levofloxacin	5 mg/mL, 150 mL	Solution for Injection, Vial					
Levofloxacin	5 mg/mL, 50 mL	Solution for Injection, Vial					
Levofloxacin	500 mg	Film-Coated Tablet					
Levofloxacin	500 mg	Tablet					
Levofloxacin	750 mg	Film-Coated Tablet					
Levofloxacin	750 mg	Tablet					
Linezolid	100 mg/5 mL, 150 mL	Oral Suspension, Bottle					
Linezolid	2 mg/mL, 300 mL	Solution for Infusion, Bag					
Linezolid	2 mg/mL, 300 mL	Solution for Infusion, Bottle					
Linezolid	600 mg	Film-Coated Tablet					
Meropenem	1 g	Powder, Vial					
Meropenem	500 mg	Powder, Vial					
Metronidazole	125 mg/5 mL, 60 mL	Oral Suspension, Bottle					
Metronidazole	250 mg	Tablet					
Metronidazole	5 mg/mL, 100 mL	Solution for Injection, Vial					
Metronidazole	500 mg	Film-Coated Tablet					
Metronidazole	500 mg	Tablet					
Oxacillin	1 g	Powder, Vial					
Oxacillin	250 mg	Powder, Vial					
Oxacillin	500 mg	Powder, Vial					
Penicillin G Benzathine (Benzathine Benzylpenicillin)	1,200,000 Units	Powder, Vial					
Penicillin G Crystalline	1 MU	Powder, Vial					
Penicillin G Crystalline	5 MU	Powder, Vial					
Piperacillin + Tazobactam	2 g + 250 mg	Powder, Vial					
Piperacillin + Tazobactam	4 g + 500 mg	Powder, Vial					
Vancomycin	1 g	Powder, Vial					
Vancomycin	500 mg	Powder, Vial					
Anticholinergic							
Hyoscine	10 mg	Film-Coated Tablet					
Hyoscine	10 mg	Tablet					
Hyoscine	20 mg	Tablet					
Hyoscine	20 mg/mL, 1 mL	Solution for Injection, Ampule					
Hyoscine	5 mg/5 mL, 120 mL	Oral Syrup, Bottle					
Hyoscine	5 mg/5 mL, 60 mL	Oral Syrup, Bottle					
Anticoagulants, Antiplatelets & Fibrinolysis							
Aspirin	100 mg	Capsule					
Aspirin	100 mg	Enteric-Coated Tablet					
Aspirin	100 mg	Tablet					
Aspirin	300 mg	Tablet					
Aspirin	325 mg	Tablet					
Aspirin	80 mg	Delayed Release (DR) Tablet					
Aspirin	80 mg	Enteric-Coated Tablet					
Aspirin	80 mg	Film-Coated Tablet					
Aspirin	80 mg	Tablet					
Clotidogrel	300 mg	Film-Coated Tablet					
Clotidogrel	75 mg	Capsule					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Clopidogrel	75 mg	Film-Coated Tablet					
Clopidogrel	75 mg	Tablet					
Dalteparin Sodium	2,500 IU/0.2 mL, 0.2 mL	Solution for Injection, Pre-filled Syringe	FDA Circular No. 2021-008	2 September 2021	Y		
Enoxaparin	100 mg (10,000 IU)/mL, 0.2 mL	Solution for Injection, Pre-Filled Syringe					
Enoxaparin	100 mg (10,000 IU)/mL, 0.4 mL	Solution for Injection, Pre-Filled Syringe					
Enoxaparin	100 mg (10,000 IU)/mL, 0.6 mL	Solution for Injection, Pre-Filled Syringe					
Enoxaparin	100 mg (10,000 IU)/mL, 0.8 mL	Solution for Injection, Pre-Filled Syringe					
Fondaparinux	2.5 mg/0.5 mL, 0.5 mL	Solution for Injection, Pre-Filled Syringe					
Heparin	1000 IU/mL, 5 mL	Solution for Injection, Vial	FDA Circular No. 2021-008	2 September 2021	Y		
Heparin	5000 IU/mL, 5 mL	Solution for Injection, Vial	FDA Circular No. 2021-008	2 September 2021	Y		
Tinzaparin	10,000 Anti-Xa IU/mL, 0.35 mL	Solution for Injection, Pre-Filled Syringe	FDA Circular No. 2021-008	2 September 2021	Y		
Tinzaparin	10,000 Anti-Xa IU/mL, 0.45 mL	Solution for Injection, Pre-Filled Syringe	FDA Circular No. 2021-008	2 September 2021	Y		
Tinzaparin	10,000 Anti-Xa IU/mL, 2 mL	Solution for Injection, Vial	FDA Circular No. 2021-008	2 September 2021	Y		
Warfarin	1 mg	Tablet					
Warfarin	2.5 mg	Tablet					
Warfarin	5 mg	Tablet					
Anticonvulsant / Anxiolytics / Hypnotics & Sedatives							
Clonazepam	2 mg	Tablet					
Clonazepam	500 mcg	Tablet					
Diazepam	10 mg	Tablet					
Diazepam	5 mg	Tablet					
Diazepam	5 mg/mL, 2 mL	Solution for Injection, Ampule					
Midazolam	1 mg/mL, 3 mL	Solution for Injection, Ampule					
Midazolam	1 mg/mL, 5 mL	Solution for Injection, Ampule					
Midazolam	1 mg/mL, 5 mL	Solution for Injection, Vial					
Midazolam	15 mg	Film-Coated Tablet					
Midazolam	15 mg	Tablet					
Midazolam	5 mg/mL, 1 mL	Solution for Injection, Ampule					
Midazolam	5 mg/mL, 3 mL	Solution for Injection, Ampule					
Antidiuretics / Haemostatics							
Vasopressin	20 IU/mL, 1 mL	Solution for Injection, Ampule					
Antihelminthic Agents							
Ivermectin	12 mg	Tablet					Y
Antipsychotic / Antivertigo							
Haloperidol	20 mg	Tablet					
Haloperidol	5 mg	Tablet					
Haloperidol	5 mg/mL, 1 mL	Solution for Injection, Ampule					
Haloperidol	50 mg/mL, 1 mL	Solution for Injection, Ampule					
Antiviral Agents							
Favipiravir	200 mg	Tablet					Y
Favipiravir	400 mg	Tablet					Y
Favipiravir	800 mg	Tablet					Y
Molnupiravir (Brand: Molnarz)	200 mg	Capsule	https://www.fda.gov/wp-content/uploads/sourcemap/Molnupiravir-Fabero-w.pdf	22-Dec-21		Y	
Remdesivir	100 mg	Powder, Vial					Y
Remdesivir	5 mg/mL, 20 mL	Solution for Injection, Vial					Y
Cardiac Drugs							
Dobutamine	12.5 mg/mL, 20 mL	Solution for Infusion, Vial					
Dobutamine	25 mg/mL, 10 mL	Solution for Injection, Ampule					
Dobutamine	250 mg	Powder, Vial					
Dobutamine	50 mg/mL, 5 mL	Solution for Injection, Ampule					
Dopamine	40 mg/mL, 5 mL	Solution for Injection, Ampule					
Dopamine in 5% Dextrose	0.8 mg/mL, 250 mL	Solution for Infusion, Bottle					
Dopamine in 5% Dextrose	1.6 mg/mL, 250 mL	Solution for Infusion, Bottle					
Epinephrine	1 mg/mL, 1 mL	Solution for Injection, Ampule					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Cough and Cold Preparations							
Butamirate	50 mg	Sustained Release Tablet					
Butamirate	7.5 mg/5 mL, 120 mL	Oral Syrup, Bottle					
Butamirate	7.5 mg/5 mL, 60 mL	Oral Syrup, Bottle					
Levodropropizine	30 mg/5 mL, 120 mL	Oral Syrup, Bottle					
Levodropropizine	30 mg/5 mL, 60 mL	Oral Syrup, Bottle					
Immunologicals							
Interferon beta-1a	44 mcg	Solution for Injection, in prefilled syringe					Y
Inhaled Corticosteroids / Antiasthma & COPD Preparations							
Beclomethasone	250 mcg/actuation, 200 Actuations	Metered Dose Inhaler					
Beclomethasone + Formoterol	100 mcg + 6 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Beclomethasone + Formoterol	200 mcg + 6 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Beclomethasone + Formoterol + Glycopyrronium	100 mcg + 6 mcg + 10 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Budesonide	200 mcg/actuation, 200 Actuations	Metered Dose Inhaler					
Budesonide	200 mcg/actuation, 300 Actuations	Metered Dose Inhaler					
Fluticasone	125 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Fluticasone + Formoterol	125 mcg + 5 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Fluticasone + Formoterol	50 mcg + 5 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Fluticasone + Salmeterol	125 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Fluticasone + Salmeterol	250 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Fluticasone + Salmeterol	50 mcg + 25 mcg/actuation, 120 Actuations	Metered Dose Inhaler					
Intravenous and Other Sterile Solutions							
Acetated Ringer's	1 L	Solution for Injection / Infusion, Bag					
Acetated Ringer's	1 L	Solution for Injection / Infusion, Bottle					
Acetated Ringer's	500 mL	Solution for Injection / Infusion, Bag					
Acetated Ringer's	500 mL	Solution for Injection / Infusion, Bottle					
Balanced Multiple Maintenance Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag					
Balanced Multiple Maintenance Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle					
Balanced Multiple Maintenance Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag					
Balanced Multiple Maintenance Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle					
Balanced Multiple Replacement Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag					
Balanced Multiple Replacement Solution + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle					
Balanced Multiple Replacement Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag					
Balanced Multiple Replacement Solution + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle					
Dextrose in Water	10%, 1 L	Solution for Injection / Infusion, Bag					
Dextrose in Water	10%, 1 L	Solution for Injection / Infusion, Bottle					
Dextrose in Water	10%, 500 mL	Solution for Injection / Infusion, Bag					
Dextrose in Water	10%, 500 mL	Solution for Injection / Infusion, Bottle					
Dextrose in Water	5%, 1 L	Solution for Injection / Infusion, Bag					
Dextrose in Water	5%, 1 L	Solution for Injection / Infusion, Bottle					
Dextrose in Water	5%, 500 mL	Solution for Injection / Infusion, Bag					
Dextrose in Water	5%, 500 mL	Solution for Injection / Infusion, Bottle					
Lactated Ringer's + 5% Dextrose	1 L	Solution for Injection / Infusion, Bag					
Lactated Ringer's + 5% Dextrose	1 L	Solution for Injection / Infusion, Bottle					
Lactated Ringer's + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bag					
Lactated Ringer's + 5% Dextrose	500 mL	Solution for Injection / Infusion, Bottle					
Lactated Ringer's Solution	1 L	Solution for Injection / Infusion, Bag					

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Lactated Ringer's Solution	1 L	Solution for Injection / Infusion, Bottle					
Lactated Ringer's Solution	500 mL	Solution for Injection / Infusion, Bag					
Lactated Ringer's Solution	500 mL	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.3% + 5%, 1 L	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.3% + 5%, 1 L	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.3% + 5%, 500 mL	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.3% + 5%, 500 mL	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.45% + 5%, 1 L	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.45% + 5%, 1 L	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.45% + 5%, 500 mL	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.45% + 5%, 500 mL	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.9% + 5%, 1 L	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.9% + 5%, 1 L	Solution for Injection / Infusion, Bottle					
Sodium + Dextrose	0.9% + 5%, 500 mL	Solution for Injection / Infusion, Bag					
Sodium + Dextrose	0.9% + 5%, 500 mL	Solution for Injection / Infusion, Bottle					
Sodium Chloride	0.9%, 1 L	Solution for Injection / Infusion, Bag					
Sodium Chloride	0.9%, 1 L	Solution for Injection / Infusion, Bottle					
Sodium Chloride	0.9%, 500 mL	Solution for Injection / Infusion, Bag					
Sodium Chloride	0.9%, 500 mL	Solution for Injection / Infusion, Bottle					
Monoclonal Antibodies / Immunosuppressants							
Baricitinib	2 mg	Film-Coated Tablet					
Baricitinib	2 mg	Tablet					
Baricitinib	4 mg	Film-Coated Tablet					
Baricitinib	4 mg	Tablet					
Casirivimab + Imdevimab	120 mg/mL, 11.1 mL Vial + 120 mg/mL, 11.1 mL Vial	Solution for Infusion, Box	bit.ly/PhFDA-Casi-Imde	17 November 2021		y	
Casirivimab + Imdevimab	120 mg/mL, 2.5 mL Vial + 120 mg/mL, 2.5 mL Vial	Solution for Infusion, Box	bit.ly/PhFDA-Casi-Imde	17 November 2021		y	
Isoniazid	350 mg	Solution for Injection, Vial					y
Tocilizumab	162 mg/0.9 mL, 0.9 mL	Solution for Injection, Pre-filled Syringe	FDA Circular No. 2020-012-A	27 July 2020	y		
Tocilizumab	20 mg/mL, 10 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012-A	27 July 2020	y		
Tocilizumab	20 mg/mL, 20 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012	20 April 2020	y		
Tocilizumab	20 mg/mL, 4 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012-A	27 July 2020	y		
Neuromuscular Blocking Agent							
Atracurium	10 mg/mL, 2.5 mL Ampule	Solution for Injection					
Atracurium	10 mg/mL, 5 mL Ampule	Solution for Injection					
Rocuronium	10 mg/mL, 5 mL	Solution for Injection, Vial					
Suxamethonium	20 mg/mL, 10 mL	Solution for Injection, Vial					
Vecuronium	10 mg	Powder, Vial					
Vecuronium	4 mg	Powder, Vial					
Systemic Corticosteroids							
Dexamethasone	2 mg/mL, 2 mL	Solution for Injection, Ampule					
Dexamethasone	3 mg	Tablet					
Dexamethasone	4 mg	Tablet					
Dexamethasone	4 mg/mL, 1 mL	Solution for Injection, Ampule					
Dexamethasone	4 mg/mL, 1 mL	Solution for Injection, Vial					
Dexamethasone	4 mg/mL, 2 mL	Solution for Injection, Ampule					
Dexamethasone	4 mg/mL, 2 mL	Solution for Injection, Vial					
Dexamethasone	5 mg/mL, 1 mL	Solution for Injection, Ampule					
Dexamethasone	5 mg/mL, 100 mL	Solution for Injection, Vial					

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Generic Name	Strength	Form	Reference	Date	DEU	EUA	CSP
Dexamethasone	50 mg/mL, 1 mL	Solution for Injection, Ampule					
Dexamethasone	500 mcg	Tablet					
Dexamethasone	750 mcg	Tablet					
Vasoconstrictor							
Norepinephrine	1 mg/mL, 10 mL	Solution for Injection, Ampule					
Norepinephrine	1 mg/mL, 2 mL	Solution for Injection, Ampule					
Norepinephrine	1 mg/mL, 4 mL	Solution for Injection, Ampule					
Norepinephrine	2 mg/mL, 4 mL	Solution for Injection, Ampule					

*Volumes of liquid preparations are expressed as net content.

DEU: Drug Emergency Use Authorization

EUA: Emergency Use Authorization

CSP: Compassionate Special Permit

List of medicines was based on the current Philippine Society for Microbiology and Infectious Diseases (PSMID) COVID-19 Living Recommendations and Healthcare Professionals Alliance Against COVID-19 (HPAAC) Unified COVID-19 Algorithms as of 15 December 2021.