



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



FDA ADVISORY
No. **2022-0136**

08 FEB 2022

TO : ALL CONCERNED STAKEHOLDERS

SUBJECT : List of VAT-Exempt Health Products pursuant to Republic Act No. 11534, otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act” and Frequently Asked Questions (FAQs)

For the information of all concerned, the List of Medicines for Hypertension, Cancer, Mental Illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol, pursuant to the Implementing Guidelines on the Value-Added Tax (VAT) Exemption on several health products provided under Joint DOF-DOH-BIR-FDA Administrative Order No. 2-2018 dated 21 December 2018 and Joint DOH-DOF-FDA-BIR-BOC Administrative Order No. 2021-0001 dated 23 June 2021, has been updated as of 8 November 2021. Further, DOH Department Memorandum 2021-0228A, has previously indicated that all documents with reference to the VAT-Exempt list of all COVID-19 related medicines and medical devices shall be forwarded to FDA. A copy of the said update, including the previous VAT-Exempt list update on COVID-19 medicines and medical devices, is attached as Annex A.


The updated list is also accessible at the Food and Drug Administration (FDA) Verification Portal. This may be found at <https://verification.fda.gov.ph> under “VAT-Exempt Health Products”. The uploaded list includes the following medicines and medical devices, following the endorsements made to the BIR through letters dated 9 June 2021, 17 June 2021, 31 August 2021, 2 September 2021, 8 November 2021, and 3 January 2022:

- Medicines for Hypertension
- Medicines for Cancer
- Medicines for Mental Illnesses
- Medicines for Tuberculosis
- Medicines for Kidney Diseases
- Medicines for Diabetes
- Medicines for High Cholesterol
- Medicines and Medical Devices for COVID-19

In addition, the Frequently Asked Questions (FAQs) on the List of VAT-Exempt Health Products is issued for guidance of the concerned stakeholders. A copy of the FAQs are attached herewith as Annex B. The said FAQs shall also be posted on the FDA Website at <https://www.fda.gov.ph/faqs/>.

For any inquiry regarding this Advisory, kindly contact the FDA Policy and Planning Service through e-mail at pps@fda.gov.ph, indicating the Advisory No. and Title in the email subject line.

Dissemination of this Advisory to all concerned is kindly requested.


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Officer-in-Charge – Director General

CC: DOH DPCB
DOH COBAC