

ANNEX



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



29 November 2023

ROMEO D. LUMAGUI, JR.

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 Lumagui:**

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 the updates to the "List of VAT-Exempt Drugs for Hypertension, Cancer, Mental Illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol". Further, DOH Department Memorandum No. 2021-0280 provided that all documents with reference to the VAT-Exempt list of all COVID-19 related medicines and medical devices shall be forwarded to the FDA. Listed hereunder are the updates as of 29 November 2023, effective upon the issuance of an FDA Advisory.

I. Inclusion

A. Medicines for Cancer

Generic Name	Dosage Strength	Dosage Form
Panitumumab	100 mg/5 mL (20 mg/mL)	Concentrate for Solution for Infusion (IV)
Fulvestrant	50 mg/mL (250 mg/5 mL)	Solution for Injection (IM)

B. Medicines for Diabetes

Generic Name	Dosage Strength	Dosage Form
Teneligliptin (as hydrobromide hydrate)	20 mg	Film-Coated Tablet
Sitagliptin (as phosphate monohydrate) + Metformin Hydrochloride	50 mg/500 mg	Film-Coated Tablet
Sitagliptin	50 mg	Film-Coated Tablet
Sitagliptin	100 mg	Film-Coated Tablet
Metformin Hydrochloride	500 mg	Prolonged-Release Tablet

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C. Medicines for High Cholesterol

Generic Name	Dosage Strength	Dosage Form
Atorvastatin Calcium	20 mg	Film-Coated Tablet
Atorvastatin + Fenofibrate	40 mg/160 mg	Film-Coated Tablet

D. Medicines for Hypertension

Generic Name	Dosage Strength	Dosage Form
Clonidine hydrochloride	150 mcg/mL	Solution For Injection (IM/IV)
Clonidine hydrochloride	150 mcg	Tablet
Lisinopril (as dihydrate)	5 mg	Tablet
Lisinopril (as dihydrate)	10 mg	Tablet
Lisinopril (as dihydrate)	20 mg	Tablet

E. Medicines for Kidney Disease

Generic Name	Dosage Strength	Dosage Form
Mannitol	20 g/100 mL (20%)	Solution for Injection (IV)
Tolvaptan	15 mg	Tablet
Tolvaptan	30 mg	Tablet
Alpha Ketoanalogues + Essential Amino Acids	Each film-coated tablet contains: Calcium-4-methyl-2-oxovalerate (α -ketoanalogue of leucine, calcium salt) 202 mg, Calcium-3-methyl-2-oxobutyrate (α -ketoanalogue of valine, calcium salt) 172 mg, Calcium-2-oxo-3-phenylpropionate (α -ketoanalogue of phenylalanine, calcium salt) 136 mg, Calcium-3-methyl-2-oxovalerate (α -ketoanalogue of isoleucine, calcium salt) 134 mg,	Film-Coated Tablet

	Calcium-DL-2-hydroxy-4-(methylthio)-butyrate (α -hydroxyanalogue of methionine, calcium salt) 118 mg, L-Lysine acetate 210 mg, L-Threonine 106 mg, L-Histidine 76 mg, L-Tyrosine 60 mg, L-Tryptophan 46 mg, Total Nitrogen Content 72 mg	
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F. Medicines for Mental Illness

Generic Name	Dosage Strength	Dosage Form
Desvenlafaxine (as succinate monohydrate)	50 mg	Controlled-Release Tablet

G. Medicines for Tuberculosis

Generic Name	Dosage Strength	Dosage Form
Bedaquiline (as Fumarate)	100 mg	Tablet
Isoniazid + Pyridoxine Hydrochloride	200 mg/10 mg per 5 mL	Syrup

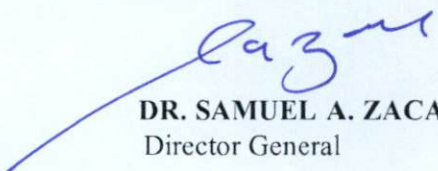
II. Deletion

A. Medicines for Hypertension

Generic Name	Dosage Strength	Dosage Form
Macitentan	10 mg	Film-Coated Tablet

Justification: The pharmacologic category of Macitentan is an endothelin receptor antagonist (ERA) with an approved indication for targeted pulmonary arterial hypertension (PAH) therapy which is not synonymous to systemic hypertension.

Should you have any question/clarifications, you may contact the FDA Policy and Planning Service via email at pps@fda.gov.ph.


DR. SAMUEL A. ZACATE
 Director General