

**FDA ADVISORY**  
No. **2024-0329**

15 FEB 2024

**TO : ALL CONCERNED STAKEHOLDERS**

**SUBJECT : Endorsement of Updates on the List of VAT-Exempt Medicines**

Section 12 of Republic Act (RA) No. 11534 known as the “*Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act*” provided Value-Added Tax (VAT) Exemption to certain health products including, Drugs for Hypertension, Cancer, Mental Illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol. Pursuant to the said law, the Food and Drug Administration (FDA) is directed to identify and transmit the VAT-Exempt Health products to other implementing agencies such as the Bureau of Internal Revenue (BIR), Bureau of Customs and Department of Trade and Industry.

Relative thereto, the FDA has issued FDA Advisory (FA) No. No.2023-0256<sup>1</sup> which provided the new implementation date of updates on the List of VAT-Exempt Health products, pursuant to BIR Revenue Memorandum Circular No. 99-2021<sup>2</sup>.

In this regard, provided below are the latest updates on the List of VAT-Exempt Health Products pursuant to RA 11534, effective upon the issuance of this Advisory:

## I. Inclusion

### A. Medicines for Cancer

Generic Name	Dosage Strength	Dosage Form
Sonidegib (as phosphate)	200 mg	Capsule
Pemetrexed (as disodium heptahydrate)	100 mg	Lyophilized Powder for IV Infusion
Asciminib (as hydrochloride)	20 mg	Film-Coated Tablet
Asciminib (as hydrochloride)	40 mg	Film-Coated Tablet
Palbociclib	75 mg	Film-Coated Tablet
Palbociclib	100 mg	Film-Coated Tablet
Palbociclib	125 mg	Film-Coated Tablet
Pemetrexed (as disodium hemipentahydrate)	100 mg	Powder for Concentrate for Solution for Infusion (I.V.)
Pemetrexed (as disodium hemipentahydrate)	10 mg/mL (500mg/50 mL)	Solution for Injection (IV Infusion)
Cabazitaxel	60 mg/1.5 mL	Concentrate for Solution for Injection (I.V.)
Entrectinib	100 mg	Capsule
Entrectinib	200 mg	Capsule

<sup>1</sup> of Updates on the List of Vat-Exempt Health Products

<sup>2</sup> Clarifies issues relative to the Value-Added Tax (VAT) Exemption of certain medicines and other medicinal devices for COVID-19 under Sections 109(1) (AA) and 109(1) (BB)(ii) of the National Internal Revenue Code of 1997 (Tax Code), as amended by Republic Act (RA) Nos. 10963 (TRAIN Law), 11467 and 11534 (CREATE Act)



## B. Medicines for Hypertension

Generic Name	Dosage Strength	Dosage Form
Losartan Potassium + Amlodipine (as besilate)	100 mg/10 mg	Film-Coated Tablet
Losartan Potassium + Amlodipine (as besilate)	100 mg/5 mg	Film-Coated Tablet
Irbesartan + Amlodipine (as Besilate)	300 mg/5 mg	Film-Coated Tablet
Irbesartan + Amlodipine (as Besilate)	300 mg/10 mg	Film-Coated Tablet

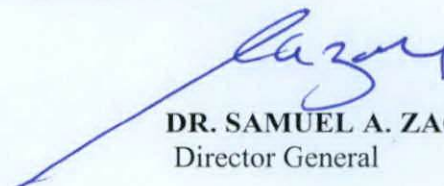
## C. Medicines for Mental Illness

Generic Name	Dosage Strength	Dosage Form
Cariprazine (as hydrochloride)	1.5 mg	Capsule
Cariprazine (as hydrochloride)	3 mg	Capsule
Cariprazine (as hydrochloride)	4.5 mg	Capsule
Cariprazine (as hydrochloride)	6 mg	Capsule

Further, provided in the Annex is the signed letter dated 05 February 2024, endorsing the said updates to the BIR.

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

Dissemination of this Advisory to all concerned is kindly requested.

  
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Director General