

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**

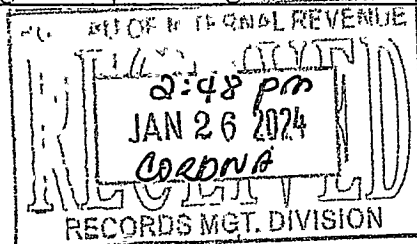
**A. Medicines for Cancer**

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

**C. Medicines for High Cholesterol**



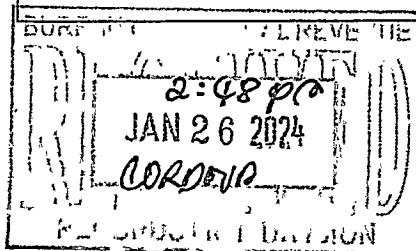
Generic Name	Dosage Strength	Dosage Form
Atorvastatin Calcium	20 mg	Film-Coated Tablet
Atorvastatin + Fenofibrate	40 mg/160 mg	Film-Coated Tablet

## 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 ( $\alpha$ -ketoanalogue of leucine, calcium salt) 202 mg, Calcium-3-methyl-2-oxobutyrate ( $\alpha$ -ketoanalogue of valine, calcium salt) 172 mg, Calcium-2-oxo-3-phenylpropionate ( $\alpha$ -ketoanalogue of phenylalanine, calcium salt) 136 mg, Calcium-3-methyl-2-oxovalerate ( $\alpha$ -ketoanalogue of isoleucine, calcium salt) 134 mg, Calcium-DL-2-hydroxy-4-(methylthio)-butyrate ( $\alpha$ -hydroxyanalogue of methionine, calcium salt)	Film-Coated Tablet



	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	
--	--	--

#### 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](mailto:pps@fda.gov.ph).

  
 DR. SAMUEL A. ZACATE  
 Director General

