Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

17 November 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 the **COVID-19 Drugs and Vaccines** added to the list:

Investigational **COVID-19 Drugs:**

Baricitinib	2 mg	Film coated Tablet	[illegible]
	4 mg	Film coated Tablet	

Amoxicillin	500 mg	Film coated Tablet	[illegible]

COVID-19 Vaccine under Emergency Use Authorization:

COVID-19 Vaccine SARS-CoV-2 rS Protein Nanoparticle Vaccine (recombinant)	0.5 mL	Suspension for Injection	[illegible] Covovax	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. Vanessa S. Olivera at [illegible] or Mr. Patrick D. Acuna at [illegible].

Thank you very much.

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

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

LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT				
Generic Name	**Strength**	**Form**	**Reference**	**Date**
Drug Products under Emergency Use (DEU)				
[illegible]	[illegible] mg/ 20 mL	Concentrate Solution for I.V. Infusion	FDA Circular No. 2020-012	[illegible] April [illegible]
[illegible]	200 mg/ 10 mL	Concentrate Solution for I.V. Infusion	FDA Circular No. 2020-012-A	27 July 20[illegible]
[illegible]	80 mg/ [illegible] mL	Concentrate Solution for I.V. Infusion	FDA Circular No. 2020-012-A	27 July [illegible]
[illegible]	162 mg/ 0.9 mL	Solution for Injection [illegible]	FDA Circular No. 2020-012-A	27 July 2021
[illegible]	250 mg	Lyophilized Powder for Injection (I.V.)	FDA Circular No. 2021-008	2 September 2021
[illegible]	10000 anti-Xa IU/mL	Solution for Injection (SC)	FDA Circular No. 2021-008	2 September 2021
[illegible]	2500 IU/0.2 mL Solution	Solution for Injection in prefilled Syringe	FDA Circular No. 2021-008	2 September 2021
Emergency Use Authorization (EUA)				
[illegible] COVID-19 Vaccine (BNT [illegible])	30 mcg	Suspension for Intramuscular (IM) Injection	[illegible]	[illegible] January [illegible]
[illegible] (COVID-19 Vaccine [illegible])	0.5 ml	Solution for Injection (IM)	[illegible]	[illegible] January [illegible]
SARS-CoV-2 Vaccine (Vero Cell), [illegible]	600 SU/0.5 mL	Suspension for Injection (IM)	[illegible]	[illegible] February [illegible]
[illegible] COVID-Vac COVID-19 [illegible]	0.5 ml	Intramuscular injection	[illegible]	[illegible] March [illegible]
[illegible] COVID-19 Vaccine [illegible] (recombinant)	5 x 10[illegible] virus particles (VP)	Suspension for injection	[illegible]	19 April [illegible]
[illegible] Virus [illegible] Coronavirus [illegible]	6mcg of Whole-virion, Inactivated Corona Virus Antigen (strain NIV-[illegible])	Sterile white translucent liquid for injection	[illegible]	19 April [illegible]
[illegible]	100 mcg frozen suspension for injection	frozen suspension for injection	[illegible]	[illegible] August [illegible]
[illegible]	0.5 ml	Suspension for injection	[illegible]	19 August 2021
[illegible] Vaccine (Vero Cell), [illegible]	0.5 ml	Suspension for Injection	[illegible]	10 September 2021
[illegible] SARS-CoV-2 [illegible] Vaccine [illegible]	0.5 ml	Suspension for Injection	[illegible]	17 November [illegible]
Emergency Use Authorization (EUA) - Drugs authorized by the FDA				
[illegible]	120 mg/mL	Concentrate for Solution for Infusion	[illegible]	2 October 2021
Compassionate Special Permit (CSP)				
[illegible]	100 mg	Lyophilized Powder for Injection, in vial		
[illegible]	100 mg/ 20 mL	Concentrate Solution for Injection, in vial		
[illegible]	200 mg/ 400 mg/ 800 mg	Tablet		
[illegible]	350 mg	Solution for Injection, in vial		
[illegible]	12 mg	Tablet		
[illegible]	44 mcg	Solution for Injection, in prefilled syringe		

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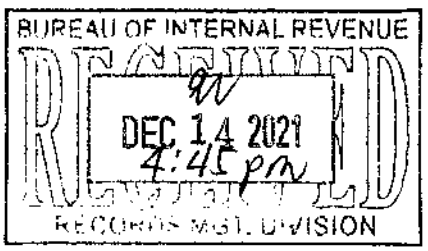
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date
Philippine COVID-19 Living Recommendations (as of May 9, 2021)				
Baricitinib	2 mg	Tablet		
Baricitinib	2 mg	Film Coated Tablet		
	4 mg	Tablet		
	4 mg	Film Coated Tablet		
Dexamethasone	2 mg/mL Solution 2 mL	Ampule		
Dexamethasone	3 mg	Tablet		
Dexamethasone	4 mg	Tablet		
Dexamethasone	4 mg/mL Solution 1 mL	Ampule		
Dexamethasone	4 mg/mL Solution 1 mL	Vial		
Dexamethasone	4 mg/mL Solution 2 mL	Ampule		
Dexamethasone	4 mg/mL Solution 2 mL	Vial		
Dexamethasone	5 mg/mL Solution 1 mL	Ampule		
Dexamethasone	5 mg/mL Solution 100 mL	Vial		
Dexamethasone	50 mg/mL Solution 1 mL	Ampule		
Dexamethasone	500 mcg	Tablet		
Dexamethasone	750 mcg	Tablet		
Anticoagulants, Antiplatelets & Fibrinolytics				
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		
Clopidogrel	300 mg	Film-Coated Tablet		
Clopidogrel	75 mg	Capsule		
Clopidogrel	75 mg	Film-Coated Tablet		
Clopidogrel	75 mg	Tablet		
Enoxaparin	100 mg (10,000 IU)/mL Solution 0.2 mL	Pre-Filled Syringe		
Enoxaparin	100 mg (10,000 IU)/mL Solution 0.4 mL	Pre-Filled Syringe		
Enoxaparin	100 mg (10,000 IU)/mL Solution 0.6 mL	Pre-Filled Syringe		
Enoxaparin	100 mg (10,000 IU)/mL Solution 0.8 mL	Pre-Filled Syringe		
Fondaparinux	2.5 mg/0.5 mL	Solution		
Heparin	1000 IU/mL Solution 5 mL	Vial		
Heparin	5000 IU/mL Solution 5 mL	Vial		
Tinzaparin	10,000 Anti-Xa IU/mL Solution 0.35 mL	Pre-Filled Syringe		
Tinzaparin	10,000 Anti-Xa IU/mL Solution 0.45 mL	Pre-Filled Syringe		
Tinzaparin	10,000 Anti-Xa IU/mL Solution 2 mL	Vial		
Warfarin	1 mg	Tablet		
Warfarin	2.5 mg	Tablet		
Warfarin	5 mg	Tablet		



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

Generic Name	Strength	Form	Reference	Date
Antimicrobials				
Amikacin	100 mg/mL Solution 2 mL	Ampule		
Amikacin	100 mg/mL Solution 2 mL	Vial		
Amikacin	125 mg/mL Solution 2 mL	Ampule		
Amikacin	125 mg/mL Solution 2 mL	Vial		
Amikacin	250 mg/mL Solution 2 mL	Ampule		
Amikacin	250 mg/mL Solution 2 mL	Vial		
Amikacin	50 mg/mL Solution 2 mL	Ampule		
Amikacin	50 mg/mL Solution 2 mL	Vial		
Amoxicillin	100 mg/mL Drops 10 mL	Bottle		
Amoxicillin	100 mg/mL Drops 15 mL	Bottle		
Amoxicillin	125 mg/5 mL Suspension 105 mL	Bottle		
Amoxicillin	125 mg/5 mL Suspension 50 mL	Bottle		
Amoxicillin	250 mg	Capsule		
Amoxicillin	250 mg	Dispersible Tablet		
Amoxicillin	250 mg/5 mL Suspension 105 mL	Bottle		
Amoxicillin	250 mg/5 mL Suspension 30 mL	Bottle		
Amoxicillin	250 mg/5 mL Suspension 60 mL	Bottle		
Amoxicillin	500 mg	Capsule		
Amoxicillin	500 mg	Film-Coated Tablet		
Amphotericin B (Lipid Complex)	5 mg/mL Suspension 10 mL	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 Powder For Suspension 15 mL	Bottle		
Azithromycin	200 mg/5 mL Powder For Suspension 22.5 mL	Bottle		
Azithromycin	200 mg/5 mL Powder For Suspension 30 mL	Bottle		
Azithromycin	200 mg/5 mL Powder For Suspension 60 mL	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 Powder	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		
Cefoxime	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		

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LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT				
Generic Name	**Strength**	**Form**	**Reference**	**Date**
Ceftriaxone	1 g + 3.5 mL 1% Solution Of Lidocaine	Vial		
Ceftriaxone	1 g Powder	Vial		
Ceftriaxone	250 mg Powder	Vial		
Ceftriaxone	500 mg + 2 mL 1% Solution Of Lidocaine	Vial		
Ceftriaxone	500 mg Powder	Vial		
Cefuroxime	1 g Powder	Vial		
Cefuroxime	1.5 g Powder	Vial		
Cefuroxime	125 mg	Tablet		
Cefuroxime	125 mg/5 mL Suspension 30 mL	Bottle		
Cefuroxime	125 mg/5 mL Suspension 50 mL	Bottle		
Cefuroxime	125 mg/5 mL Suspension 60 mL	Bottle		
Cefuroxime	125 mg/5 mL Suspension 70 mL	Bottle		
Cefuroxime	250 mg	Film-Coated Tablet		
Cefuroxime	250 mg	Tablet		
Cefuroxime	250 mg Powder	Vial		
Cefuroxime	250 mg/5 mL Suspension 50 mL	Bottle		
Cefuroxime	250 mg/5 mL Suspension 60 mL	Bottle		
Cefuroxime	250 mg/5 mL Suspension 70 mL	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 Solution 100 mL	Vial		
Ciprofloxacin	2 mg/mL Solution 200 mL	Vial		
Ciprofloxacin	2 mg/mL Solution 50 mL	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 Suspension 25 mL	Bottle		
Clarithromycin	125 mg/5 mL Suspension 35 mL	Bottle		
Clarithromycin	125 mg/5 mL Suspension 50 mL	Bottle		
Clarithromycin	125 mg/5 mL Suspension 60 mL	Bottle		
Clarithromycin	125 mg/5 mL Suspension 70 mL	Bottle		
Clarithromycin	200 mg	Prolonged Release (PR) Capsule		
Clarithromycin	200 mg	Prolonged Release (PR) Tablet		
Clarithromycin	250 mg	Tablet		
Clarithromycin	250 mg	Film-Coated Tablet		
Clarithromycin	250 mg/5 mL Suspension 25 mL	Bottle		
Clarithromycin	250 mg/5 mL Suspension 50 mL	Bottle		
Clarithromycin	250 mg/5 mL Suspension 70 mL	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 Solution 2 mL	Ampule		
Clindamycin	150 mg/mL Solution 2 mL	Vial		
Clindamycin	150 mg/mL Solution 4 mL	Ampule		
Clindamycin	300 mg	Capsule		
Clindamycin	75 mg/5 mL Suspension 60 mL	Bottle		

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

Generic Name	Strength	Form	Reference
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	875 mg + 125 mg	Film-Coated Tablet	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	875 mg + 125 mg	Tablet	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	1 g + 200 mg Powder	Vial	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL Suspension 100 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL Suspension 30 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	125 mg + 31.25 mg/5 mL Suspension 60 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL Suspension 100 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL Suspension 50 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	200 mg + 28.5 mg/5 mL Suspension 70 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg/5 mL Suspension 60 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg/5 mL Suspension 100 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	250 mg + 62.5 mg	Dispersible Tablet	
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)	400 mg + 57 mg/5 mL Suspension 35 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	400 mg + 57 mg/5 mL Suspension 30 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	400 mg + 57 mg/5 mL Suspension 70 mL	Bottle	
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)	500 mg + 100 mg Powder	Vial	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL Suspension 100 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL Suspension 50 mL	Bottle	
Co-Amoxiclav (Amoxicillin + Potassium Clavulanate)	600 mg + 42.9 mg/5 mL Suspension 70 mL	Bottle	
Colistin	2,000,000 IU Powder	Vial	
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL Suspension 120 mL	Bottle	
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL Suspension 60 mL	Bottle	
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	200 mg + 40 mg/5 mL Suspension 70 mL	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 Suspension 60 mL	Bottle	
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	800 mg + 160 mg	Tablet	
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	800 mg + 160 mg	Film-Coated Tablet	
Doxycycline	100 mg	Capsule	
Ertapenem	1 g Powder	Vial	
Erythromycin	200 mg/5 mL Suspension 60 mL	Bottle	
Erythromycin	200 mg/5 mL Drops 30 mL	Bottle	
Erythromycin	125 mg/5 mL Suspension 60 mL	Bottle	
Erythromycin	400 mg/5 mL Suspension 60 mL	Bottle	
Erythromycin	500 mg	Film-Coated Tablet	
Erythromycin	500 mg	Tablet	
Erythromycin	250 mg	Film-Coated Tablet	
Erythromycin	250 mg	Tablet	
Gentamicin	10 mg/mL Solution 2 mL	Ampule	
Gentamicin	40 mg/mL Solution 2 mL	Ampule	
Gentamicin	40 mg/mL Solution 2 mL	Vial	
Levofloxacin	250 mg	Film-Coated Tablet	
Levofloxacin	250 mg	Tablet	
Levofloxacin	5 mg/mL Solution 100 mL	Vial	
Levofloxacin	5 mg/mL Solution 150 mL	Vial	

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Generic Name	**Strength**	**Form**	**Reference**	**Note**
Levofloxacin	5 mg/mL Solution 50 mL	Vial		
Levofloxacin	500 mg	Film-Coated Tablet		
Levofloxacin	500 mg	Tablet		
Levofloxacin	750 mg	Film-Coated Tablet		
Levofloxacin	750 mg	Tablet		
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		
Linezolid	100 mg/5 mL Suspension 150 mL	Bottle		
Meropenem	1 g Powder	Vial		
Meropenem	500 mg Powder	Vial		
Metronidazole	125 mg/5 mL Suspension 60 mL	Bottle		
Metronidazole	250 mg	Tablet		
Metronidazole	5 mg/mL Solution 100 mL	Vial		
Metronidazole	500 mg	Film-Coated Tablet		
Metronidazole	500 mg	Tablet		
Oxacillin	250 mg Powder	Vial		
Oxacillin	500 mg Powder	Vial		
Oxacillin	1 g 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		

*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. For example, Meropenem 1 g powder or 500 mg powder, the VAT-exemption covers all its salt forms (including sodium or trihydrate).

**Volumes of liquid preparations are expressed as net content.

