

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



14 October 2024

ROMEO D. LUMAGUI, JR.

Commissioner Bureau of Internal Revenue Quezon City DEC 03 2024

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". Listed hereunder are the updates, effective upon the issuance of an FDA Advisory.

I. Inclusion

A. Medicines for Cancer

Generic Name	Dosage Strength	Dosage Form	
Degarelix	80 mg	Freeze-dried Powder for	
		Solution for Injection (SC)	
Degarelix	120 mg	Freeze-dried Powder for	
		Solution for Injection (SC)	
Tremelimumab	25 mg/1.25 mL	Concentrate for Solution for	
	(20mg/mL)	Infusion (IV)	
Tremelimumab	200 mg/15 mJ (20mg/mJ)	Concentrate for Solution for	
	300 mg/15 mL (20mg/mL)	Infusion (IV)	

B. Medicines for Diabetes

Generic Name	Dosage Strength	Dosage Form
Sitagliptin	25 mg Film-Coated Tablet	
Sitagliptin (as hydrochloride) + Metformin Hydrochloride	50 mg/1 g	Film-Coated Tablet
Sitagliptin (as hydrochloride) + Metformin Hydrochloride	50 mg/850 mg	Film-Coated Tablet

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Sitagliptin (As Hydrochloride)	25 mg	Film-Coated Tablet	
Sitagliptin (As Hydrochloride)	50 mg	Film-Coated Tablet	
Sitagliptin (As Hydrochloride)	100 mg	Film-Coated Tablet	
Sitagliptin (as hydrochloride monohydrate)	25 mg	Film-Coated Tablet	
Sitagliptin (as hydrochloride monohydrate)	50 mg	Film-Coated Tablet	
Linagliptin	5 mg	Film-Coated Tablet	

C. Medicines for Mental Illness

Generic Name	Dosage Strength	Dosage Form	
Clomipramine Hydrochloride	25 mg	Film-Coated Tablet	
Chlorpromazine (as hydrochloride)	200 mg	Tablet	
Midazolam	15 mg	Film-Coated Tablet	

II. Correction and Deletion

A. Medicines for Cancer

Generic Name		Dosage Strength	Dosage Form	
Previously Uploaded	Correct		Powder for Injection	
Chorionic	Human Chorionic	5000 IU		
Gonadotrophin	Gonadotropin		(IM)	

Note: For clarity, the correct term for the drug product "Chorionic Gonadotrophin", as previously uploaded in the FDA Verification Portal, is "Human Chorionic Gonadotropin".

Further, based on the approved package insert, the indication of the above drug product is treatment of anovulatory infertility or oligo-ovulatory and superovulation in women, and treatment of hypogonadism, cryptorchism and delayed puberty associated with insufficient gonadotropic pituitary function in male. Hence, it is not classified as treatment for cancer and shall be delisted from the subject list.

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

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Director General