



Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**



27 June 2022

**CAESAR R. DULAY**  
Commissioner  
Bureau of Internal Revenue  
Quezon City

**SUBJECT : Endorsement of Updated List of VAT-Exempt Medicines Under Republic Act (RA) 11534 known as Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act**

Dear Commissioner Dulay:

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 27 June 2022.

**I. For Inclusion**

**A. Medicines for Tuberculosis**

Generic Name	Dosage Strength	Dosage Form
Rifampicin + Isoniazid	300 mg / 150 mg	Tablet
Rifampicin + Isoniazid	300 mg / 150 mg	Sugar Coated Tablet
Rifampicin + Isoniazid + Ethambutol	450 mg / 400 mg / 1000 mg	Film-Coated Tablet

**II. For Deletion**

**A. Medicines for COVID-19 Treatment**

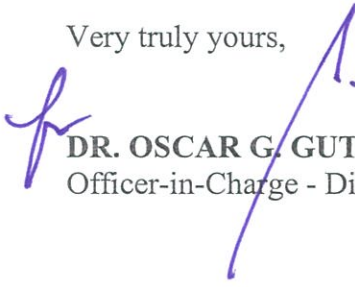
Generic Name	Dosage Strength	Dosage Form
Azithromycin	200 mg/5 mL, 15 mL	Oral Suspension, Bottle
Azithromycin	200 mg/5 mL, 22.5 mL	Oral Suspension, Bottle
Azithromycin	200 mg/5 mL, 30 mL	Oral Suspension, Bottle
Azithromycin	200 mg/5 mL, 60 mL	Oral Suspension, Bottle
Azithromycin	250 mg	Capsule
Azithromycin	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	Vial

Should you have any questions/clarifications, kindly address them to the FDA Policy and Planning Service at [pps@fda.gov.ph](mailto:pps@fda.gov.ph).

Thank you very much.

Very truly yours,



**DR. OSCAR G. GUTIERREZ, JR.**  
Officer-in-Charge - Director General