



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



04 January 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 04 January 2023.

I. For Inclusion

A. Medicines for COVID-19 Treatment

Generic Name	Dosage Strength	Dosage Form
Budesonide + Formoterol Fumarate Dihydrate	200 mcg/6 mcg	Metered Dose Pressurized Inhalation Suspension
Budesonide + Formoterol Fumarate Dihydrate	80 mcg/ 4.5 mcg per Actuation	Inhalation Aerosol (Pressurized Suspension for Inhalation)
Budesonide + Formoterol Fumarate Dihydrate	160 mcg/4.5 mcg per Actuation	Inhalation Aerosol (Pressurized Suspension for Inhalation)
Budesonide + Formoterol Fumarate Dihydrate	400 mcg/ 12 mcg	Dry Powder for Inhalation
Budesonide + Formoterol Fumarate Dihydrate	400 mcg/ 12 mcg	Dry Powder for Inhalation in Capsule



B. Medical Devices for COVID-19 Treatment

Category	Product
Respiratory Devices and its Accessories	Inhalation Sedation and Equipment

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

Thank you very much.

Very truly yours,


DR. SAMUEL A. ZACATE
Director General