



07 August 2024

**ROMEO D. LUMAGUI, JR.**  
Commissioner  
Bureau of Internal Revenue  
Quezon City

BUREAU OF INTERNAL REVENUE  
PROCEDURES MANAGEMENT DIVISION  
SEP 05 2024  
BY: [Signature] ADMIN UNIT - 1 TIME: 9:03 pm

**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, effective upon the issuance of an FDA Advisory.

**I. Inclusion**

**A. Medicines for Cancer**

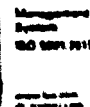
Generic Name	Dosage Strength	Dosage Form
Denosumab	70 mg/mL	Solution for Injection (SC)

**B. Medicines for Diabetes**

Generic Name	Dosage Strength	Dosage Form
Linagliptin	5 mg	Film-Coated Tablet
Sitagliptin (as phosphate monohydrate) + Metformin hydrochloride	50 mg/500 mg	Film-Coated Tablet
Metformin Hydrochloride + Sitagliptin (as phosphate monohydrate)	1 g/50 mg	Film-Coated Tablet

**C. Medicines for Hypertension**

Generic Name	Dosage Strength	Dosage Form
Losartan Potassium + Amlodipine (As Besilate)	100 mg/10 mg	Film-Coated Tablet
Candesartan cilexetil	32 mg	Tablet



## C. Medicines for Hypertension

Generic Name	Dosage Strength	Dosage Form
Losartan Potassium + Amlodipine (As Besilate)	100 mg/10 mg	Film-Coated Tablet
Candesartan cilexetil	32 mg	Tablet

## D. Medicines for Kidney Diseases

Generic Name	Dosage Strength	Dosage Form
Finerenone	10 mg	Film-Coated Tablet
Finerenone	20 mg	Film-Coated Tablet

## E. Medicines for Mental Illness

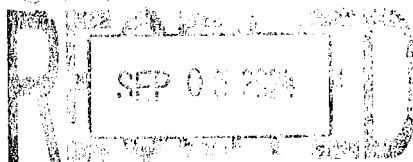
Generic Name	Dosage Strength	Dosage Form
Desvenlafaxine (as succinate monohydrate)	100 mg	Controlled – Release Tablet
Lurasidone Hydrochloride	20 mg	Film-Coated Tablet
Quetiapine (as fumarate)	200 mg	Sustained-Release Tablet

## F. Medicines for Tuberculosis

Generic Name	Dosage Strength	Dosage Form
Bedaquiline (as fumarate)	100 mg	Tablet

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).

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



BY: b DATE: 9:02 pm

*BR. SAMUELA ZACATE*  
Director General