



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 24, 2021

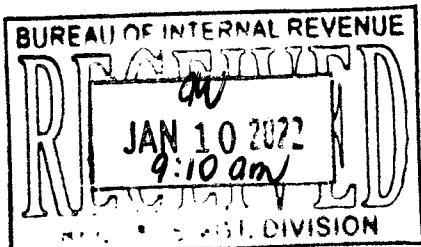
REVENUE MEMORANDUM CIRCULAR NO. 2-2022

**SUBJECT : Publishing the Full Text of Letter from the Department of Health (DOH)
Endorsing Updates to the List of VAT-Exempt COVID-19 Medicines
Under Republic Act (R.A.) No. 11534**

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the letter dated December 21, 2021 from Atty. Charade B. Mercado-Grande, Undersecretary of Health for the Health Regulation Team of the DOH, and copy of the updated **“List of VAT-Exempt Drugs and Vaccines Prescribed and Directly Used for COVID-19 Treatment.”**

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.



Caesar Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

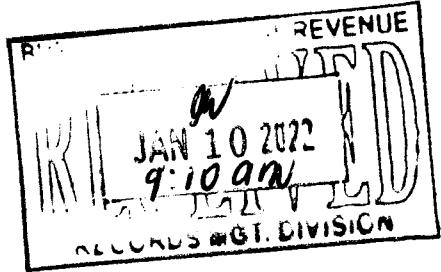
048462



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

21 December 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 medicines included, delisted and modified under the COVID-19 VAT Exempt List:

**FOR INCLUSION:
Anaesthetics – Local and General Drugs**

| | | |
|----------|-----------------|--------------------------------|
| Ketamine | 50 mg/mL, 10 mL | Solution for Injection, Vial |
| Propofol | 10 mg/mL, 10 mL | Solution for Injection, Ampule |
| Propofol | 10 mg/mL, 10 mL | Solution for Injection, Vial |
| Propofol | 10 mg/mL, 20 mL | Solution for Injection, Ampule |
| Propofol | 10 mg/mL, 20 mL | Solution for Injection, Vial |
| Propofol | 10 mg/mL, 50 mL | Solution for Injection, Vial |

Analgesics (Opiod)

| | | |
|-----------|------------------|--------------------------------|
| Fentanyl | 100 mcg | Sublingual Tablet |
| Fentanyl | 12.5 mcg/hr | Transdermal Patch |
| Fentanyl | 200 mcg | Sublingual Tablet |
| Fentanyl | 25 mcg/hr | Transdermal Patch |
| Fentanyl | 300 mcg | Sublingual Tablet |
| Fentanyl | 400 mcg | Sublingual Tablet |
| Fentanyl | 50 mcg/hr | Transdermal Patch |
| Fentanyl | 50 mcg/mL, 10 mL | Solution for Injection, Ampule |
| Fentanyl | 50 mcg/mL, 2 mL | Solution for Injection, Ampule |
| Morphine | 10 mg | Modified Release (MR) Tablet |
| Morphine | 10 mg | Tablet |
| Morphine | 10 mg/mL, 1 mL | Solution for Injection, Ampule |
| Morphine | 16 mg/mL, 1 mL | Solution for Injection, Ampule |
| Morphine | 30 mg | Tablet |
| Morphine | 60 mg | Modified Release (MR) Tablet |
| Oxycodone | 10 mg | Capsule |

| | | |
|-----------|-------------------|--------------------------------|
| Oxycodone | 10 mg | Controlled-Release Tablet |
| Oxycodone | 10 mg/mL, 1 mL | Solution for Injection, Ampule |
| Oxycodone | 10 mg/mL, 2 mL | Solution for Injection, Ampule |
| Oxycodone | 15 mg | Controlled-Release Tablet |
| Oxycodone | 20 mg | Controlled-Release Tablet |
| Oxycodone | 30 mg | Controlled-Release Tablet |
| Oxycodone | 40 mg | Controlled-Release Tablet |
| Oxycodone | 5 mg | Capsule |
| Oxycodone | 5 mg/5 mL, 250 mL | Oral Solution, Bottle |
| Oxycodone | 60 mg | Controlled-Release Tablet |
| Oxycodone | 80 mg | Controlled-Release Tablet |

Anticholinergic

| | | |
|----------|-------------------|--------------------------------|
| Hyoscine | 10 mg | Film-Coated Tablet |
| Hyoscine | 10 mg | Tablet |
| Hyoscine | 20 mg | Tablet |
| Hyoscine | 20 mg/mL, 1 mL | Solution for Injection, Ampule |
| Hyoscine | 5 mg/5 mL, 120 mL | Oral Syrup, Bottle |
| Hyoscine | 5 mg/5 mL, 60 mL | Oral Syrup, Bottle |

Anticonsulant/Anxiolytics/Hypnotics and Sedatives

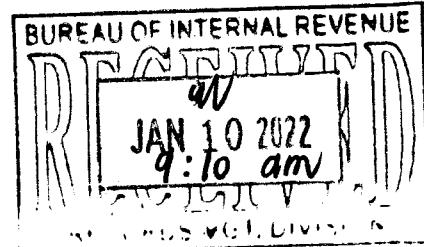
| | | |
|------------|---------------|--------------------------------|
| Clonazepam | 2 mg | Tablet |
| Clonazepam | 500 mcg | Tablet |
| Diazepam | 10 mg | Tablet |
| Diazepam | 5 mg | Tablet |
| Diazepam | 5 mg/mL, 2 mL | Solution for Injection, Ampule |
| Midazolam | 1 mg/mL, 3 mL | Solution for Injection, Ampule |
| Midazolam | 1 mg/mL, 5 mL | Solution for Injection, Ampule |
| Midazolam | 1 mg/mL, 5 mL | Solution for Injection, Vial |
| Midazolam | 15 mg | Film-Coated Tablet |
| Midazolam | 15 mg | Tablet |
| Midazolam | 5 mg/mL, 1 mL | Solution for Injection, Ampule |
| Midazolam | 5 mg/mL, 3 mL | Solution for Injection, Ampule |

Antidiuretics / Haemostatics

| | | |
|-------------|----------------|--------------------------------|
| Vasopressin | 20 IU/mL, 1 mL | Solution for Injection, Ampule |
|-------------|----------------|--------------------------------|

Antipsychotic / Antivertigo

| | | |
|-------------|----------------|--------------------------------|
| Haloperidol | 20 mg | Tablet |
| Haloperidol | 5 mg | Tablet |
| Haloperidol | 5 mg/mL, 1 mL | Solution for Injection, Ampule |
| Haloperidol | 50 mg/mL, 1 mL | Solution for Injection, Ampule |



Cardiac Drugs

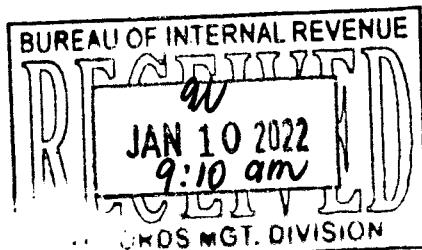
| | | |
|-------------------------|-------------------|--------------------------------|
| Dobutamine | 12.5 mg/mL, 20 mL | Solution for Infusion, Vial |
| Dobutamine | 25 mg/mL, 10 mL | Solution for Injection, Ampule |
| Dobutamine | 250 mg | Powder, Vial |
| Dobutamine | 50 mg/mL, 5 mL | Solution for Injection, Ampule |
| Dopamine | 40 mg/mL, 5 mL | Solution for Injection, Ampule |
| Dopamine in 5% Dextrose | 0.8 mg/mL, 250 mL | Solution for Infusion, Bottle |
| Dopamine in 5% Dextrose | 1.6 mg/mL, 250 mL | Solution for Infusion, Bottle |
| Epinephrine | 1 mg/mL, 1 mL | Solution for Injection, Ampule |

Cough and Colds Preparations

| | | |
|------------------|---------------------|--------------------------|
| Butamirate | 50 mg | Sustained Release Tablet |
| Butamirate | 7.5 mg/5 mL, 120 mL | Oral Syrup, Bottle |
| Butamirate | 7.5 mg/5 mL, 60 mL | Oral Syrup, Bottle |
| Levodropropizine | 30 mg/5 mL, 120 mL | Oral Syrup, Bottle |
| Levodropropizine | 30 mg/5 mL, 60 mL | Oral Syrup, Bottle |

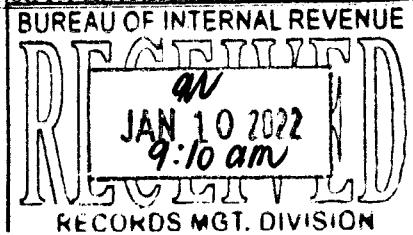
Inhaled Corticosteroids / Antiasthma and COPD Preparations

| | | |
|--|--|----------------------|
| Beclomethasone | 250 mcg/actuation, 200 Actuations | Metered Dose Inhaler |
| Beclomethasone + Formoterol | 100 mcg + 6 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Beclomethasone + Formoterol | 200 mcg + 6 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Beclomethasone + Formoterol + Glycopyrronium | 100 mcg + 6 mcg + 10 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Budesonide | 200 mcg/actuation, 200 Actuations | Metered Dose Inhaler |
| Budesonide | 200 mcg/actuation, 300 Actuations | Metered Dose Inhaler |
| Fluticasone | 125 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Fluticasone + Formoterol | 125 mcg + 5 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Fluticasone + Formoterol | 50 mcg + 5 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Fluticasone + Salmeterol | 125 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Fluticasone + Salmeterol | 250 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler |
| Fluticasone + Salmeterol | 50 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler |



Intravenous and other Sterile Solutions

| | | |
|--|----------------|---|
| Acetated Ringer's | 1 L | Solution for Injection / Infusion, Bag |
| Acetated Ringer's | 1 L | Solution for Injection / Infusion, Bottle |
| Acetated Ringer's | 500 mL | Solution for Injection / Infusion, Bag |
| Acetated Ringer's | 500 mL | Solution for Injection / Infusion, Bottle |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle |
| Balanced Multiple Replacement Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag |
| Balanced Multiple Replacement Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle |
| Balanced Multiple Replacement Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag |
| Balanced Multiple Replacement Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle |
| Dextrose in Water | 10%, 1 L | Solution for Injection / Infusion, Bag |
| Dextrose in Water | 10%, 1 L | Solution for Injection / Infusion, Bottle |
| Dextrose in Water | 10%, 500 mL | Solution for Injection / Infusion, Bag |
| Dextrose in Water | 10%, 500 mL | Solution for Injection / Infusion, Bottle |
| Dextrose in Water | 5%, 1 L | Solution for Injection / Infusion, Bag |
| Dextrose in Water | 5%, 1 L | Solution for Injection / Infusion, Bottle |
| Dextrose in Water | 5%, 500 mL | Solution for Injection / Infusion, Bag |
| Dextrose in Water | 5%, 500 mL | Solution for Injection / Infusion, Bottle |
| Lactated Ringer's + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag |
| Lactated Ringer's + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle |
| Lactated Ringer's + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag |
| Lactated Ringer's + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle |
| Lactated Ringer's Solution | 1 L | Solution for Injection / Infusion, Bag |
| Lactated Ringer's Solution | 1 L | Solution for Injection / Infusion, Bottle |
| Lactated Ringer's Solution | 500 mL | Solution for Injection / Infusion, Bag |
| Lactated Ringer's Solution | 500 mL | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.3% + 5%, 1 L | Solution for Injection / Infusion, Bag |



| | | |
|-------------------|--------------------|---|
| Sodium + Dextrose | 0.3% + 5%, 1 L | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.3% + 5%, 500 mL | Solution for Injection / Infusion, Bag |
| Sodium + Dextrose | 0.3% + 5%, 500 mL | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.45% + 5%, 1 L | Solution for Injection / Infusion, Bag |
| Sodium + Dextrose | 0.45% + 5%, 1 L | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.45% + 5%, 500 mL | Solution for Injection / Infusion, Bag |
| Sodium + Dextrose | 0.45% + 5%, 500 mL | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.9% + 5%, 1 L | Solution for Injection / Infusion, Bag |
| Sodium + Dextrose | 0.9% + 5%, 1 L | Solution for Injection / Infusion, Bottle |
| Sodium + Dextrose | 0.9% + 5%, 500 mL | Solution for Injection / Infusion, Bag |
| Sodium + Dextrose | 0.9% + 5%, 500 mL | Solution for Injection / Infusion, Bottle |
| Sodium Chloride | 0.9%, 1 L | Solution for Injection / Infusion, Bag |
| Sodium Chloride | 0.9%, 1 L | Solution for Injection / Infusion, Bottle |
| Sodium Chloride | 0.9%, 500 mL | Solution for Injection / Infusion, Bag |
| Sodium Chloride | 0.9%, 500 mL | Solution for Injection / Infusion, Bottle |

Neuromuscular Blocking Agent

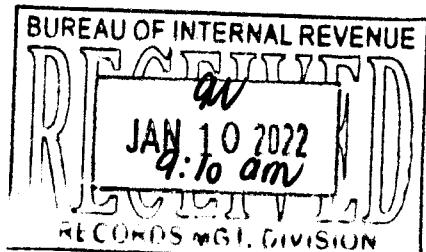
| | | |
|---------------|-------------------------|------------------------------|
| Atracurium | 10 mg/mL, 2.5 mL Ampule | Solution for Injection |
| Atracurium | 10 mg/mL, 5 mL Ampule | Solution for Injection |
| Rocuronium | 10 mg/mL, 5 mL | Solution for Injection, Vial |
| Suxamethonium | 20 mg/mL, 10 mL | Solution for Injection, Vial |
| Vecuronium | 10 mg | Powder, Vial |
| Vecuronium | 4 mg | Powder, Vial |

Vasoconstrictor

| | | |
|----------------|----------------|--------------------------------|
| Norepinephrine | 1 mg/mL, 10 mL | Solution for Injection, Ampule |
| Norepinephrine | 1 mg/mL, 2 mL | Solution for Injection, Ampule |
| Norepinephrine | 1 mg/mL, 4 mL | Solution for Injection, Ampule |
| Norepinephrine | 2 mg/mL, 4 mL | Solution for Injection, Ampule |

FOR DELISTING:

| | | |
|--------------------|--------|---|
| Interferon beta-1a | 44 mcg | Solution for Injection, in pre-filled syringe |
|--------------------|--------|---|



FOR MODIFICATION:**COVID-19 Vaccine under Emergency Use Authorization:**

| | | | | |
|--|----------------------------|------------------------|--|-----------------|
| Sputnik V Gam-COVID-Vac COVID-19 Vaccine | 0.5 ml | Solution for Injection | bit.ly/PhFDA-SputV-a | July 16, 2021 |
| Whole Virion, Inactivated Corona Virus Vaccine [Covaxin] | 6mcg (strain NIV-2020-770) | Solution for Injection | bit.ly/PhFDA-Covaxin-21 | 31 January 2021 |

Monoclonal Antibodies / Immunosuppressants

| | | | | |
|-------------------------|---|----------------------------|--|------------------|
| Casirivimab + Imdevimab | 120 mg/mL, 11.1 mL Vial + 120 mg/mL, 11.1 mL Vial | Solution for Infusion, Box | bit.ly/PhFDA-Casi-imdev | 17 November 2021 |
| Casirivimab + Imdevimab | 120 mg/mL, 2.5 mL Vial + 120 mg/mL, 2.5 mL Vial | Solution for Infusion, Box | bit.ly/PhFDA-Casi-imdev | 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).

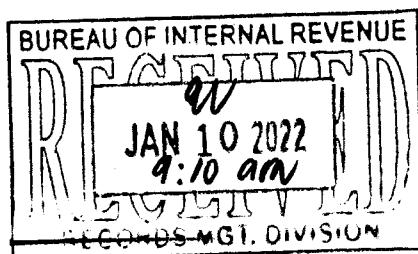
Please see attached updated list of COVID-19 VAT Exempt List. Should there be any questions or clarifications regarding the updated list, please coordinate with Ms. Vanessa S. Obera at vsobera@doh.gov.ph or Mr. Patrick D. Acuna at pdacuna@doh.gov.ph.

Thank you very much.

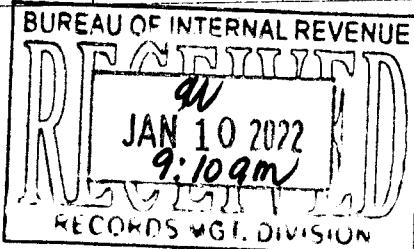
Digitally signed by Mercado-
Grande Charade Ballucanag
Date: 2021.12.22 15:35:01
+08'00'

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

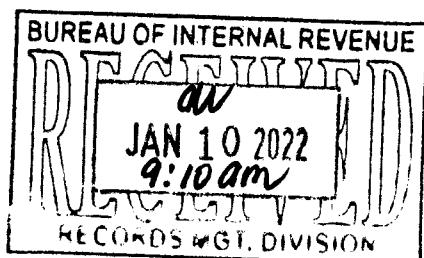
cc: **ROLANDO ENRIQUE D. DOMINGO, MD**
Director General
Food and Drug Administration



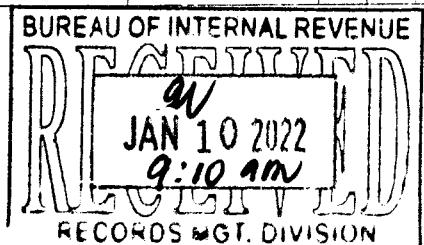
| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|--|--------------------------------|-----------|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DEU | EUA | CSP |
| Amphotericin B (Lipid Complex) | 5 mg/mL, 10 mL | Suspension for Injection, 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, 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 | | | | | |
| 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 | | | | | |
| Cefepime | 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 | | | | | |
| Ceftriaxone | 1 g | Powder, Vial | | | | | |
| Ceftriaxone | 1 g + 3.5 mL 1% Solution Of Lidocaine | Solution for Injection, Vial | | | | | |
| Ceftriaxone | 250 mg | Powder, Vial | | | | | |
| Ceftriaxone | 500 mg | Powder, Vial | | | | | |
| Ceftriaxone | 500 mg + 2 mL 1% Solution Of Lidocaine | Solution for Injection, Vial | | | | | |
| Cefuroxime | 1 g | Powder, Vial | | | | | |
| Cefuroxime | 1.5 g | Powder, Vial | | | | | |
| Cefuroxime | 125 mg | Tablet | | | | | |
| Cefuroxime | 125 mg/5 mL, 30 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 125 mg/5 mL, 50 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 125 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 125 mg/5 mL, 70 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 250 mg | Film-Coated Tablet | | | | | |
| Cefuroxime | 250 mg | Powder, Vial | | | | | |
| Cefuroxime | 250 mg | Tablet | | | | | |
| Cefuroxime | 250 mg/5 mL, 50 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 250 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Cefuroxime | 250 mg/5 mL, 70 mL | Oral Suspension, 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, 100 mL | Solution for Injection, Vial | | | | | |
| Ciprofloxacin | 2 mg/mL, 200 mL | Solution for Injection, Vial | | | | | |
| Ciprofloxacin | 2 mg/mL, 50 mL | Solution for Injection, 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, 25 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 125 mg/5 mL, 35 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 125 mg/5 mL, 50 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 125 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 125 mg/5 mL, 70 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 200 mg | Prolonged Release (PR) Capsule | | | | | |
| Clarithromycin | 200 mg | Prolonged Release (PR) Tablet | | | | | |



| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|---------------------|--------------------------------|-----------|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DEU | EUA | GSP |
| Anesthetics - Local & General | | | | | | | |
| Ketamine | 50 mg/mL, 10 mL | Solution for Injection, Vial | | | | | |
| Propofol | 10 mg/mL, 10 mL | Solution for Injection, Ampule | | | | | |
| Propofol | 10 mg/mL, 10 mL | Solution for Injection, Vial | | | | | |
| Propofol | 10 mg/mL, 20 mL | Solution for Injection, Ampule | | | | | |
| Propofol | 10 mg/mL, 20 mL | Solution for Injection, Vial | | | | | |
| Propofol | 10 mg/mL, 50 mL | Solution for Injection, Vial | | | | | |
| Analgesics (Opioids) | | | | | | | |
| Fentanyl | 100 mcg | Sublingual Tablet | | | | | |
| Fentanyl | 12.5 mcg/hr | Transdermal Patch | | | | | |
| Fentanyl | 200 mcg | Sublingual Tablet | | | | | |
| Fentanyl | 25 mcg/hr | Transdermal Patch | | | | | |
| Fentanyl | 300 mcg | Sublingual Tablet | | | | | |
| Fentanyl | 400 mcg | Sublingual Tablet | | | | | |
| Fentanyl | 50 mcg/hr | Transdermal Patch | | | | | |
| Fentanyl | 50 mcg/mL, 10 mL | Solution for Injection, Ampule | | | | | |
| Fentanyl | 50 mcg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Morphine | 10 mg | Modified Release (MR) Tablet | | | | | |
| Morphine | 10 mg | Tablet | | | | | |
| Morphine | 10 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |
| Morphine | 16 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |
| Morphine | 30 mg | Tablet | | | | | |
| Morphine | 60 mg | Modified Release (MR) Tablet | | | | | |
| Oxycodone | 10 mg | Capsule | | | | | |
| Oxycodone | 10 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 10 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |
| Oxycodone | 10 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Oxycodone | 15 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 20 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 30 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 40 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 5 mg | Capsule | | | | | |
| Oxycodone | 5 mg/5 mL, 250 mL | Oral Solution, Bottle | | | | | |
| Oxycodone | 60 mg | Controlled-Release Tablet | | | | | |
| Oxycodone | 80 mg | Controlled-Release Tablet | | | | | |
| Antibacterial Agents | | | | | | | |
| Amikacin | 100 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Amikacin | 100 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Amikacin | 125 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Amikacin | 125 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Amikacin | 250 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Amikacin | 250 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Amikacin | 50 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Amikacin | 50 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Amoxicillin | 100 mg/mL, 10 mL | Oral Drops, Bottle | | | | | |
| Amoxicillin | 100 mg/mL, 15 mL | Oral Drops, Bottle | | | | | |
| Amoxicillin | 125 mg/5 mL, 105 mL | Oral Suspension, Bottle | | | | | |
| Amoxicillin | 125 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Amoxicillin | 250 mg | Capsule | | | | | |
| Amoxicillin | 250 mg | Dispersible Tablet | | | | | |
| Amoxicillin | 250 mg/5 mL, 105 mL | Oral Suspension, Bottle | | | | | |
| Amoxicillin | 250 mg/5 mL, 30 mL | Oral Suspension, Bottle | | | | | |
| Amoxicillin | 250 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Amoxicillin | 500 mg | Capsule | | | | | |

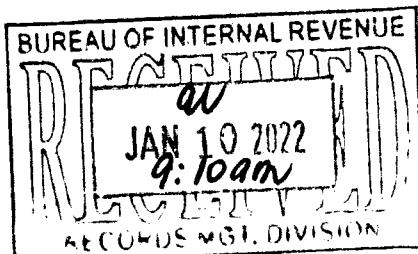


| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|--------------------------------|--------------------------------|-----------|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DRU | EUA | GSP |
| Clarithromycin | 250 mg | Tablet | | | | | |
| Clarithromycin | 250 mg | Film-Coated Tablet | | | | | |
| Clarithromycin | 250 mg/5 mL, 25 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 250 mg/5 mL, 50 mL | Oral Suspension, Bottle | | | | | |
| Clarithromycin | 250 mg/5 mL, 70 mL | Oral Suspension, 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, 2 mL | Solution for Injection, Ampule | | | | | |
| Clindamycin | 150 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Clindamycin | 150 mg/mL, 4 mL | Solution for Injection, Ampule | | | | | |
| Clindamycin | 300 mg | Capsule | | | | | |
| Clindamycin | 75 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 1 g + 200 mg | Powder, Vial | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 125 mg + 31.25 mg/5 mL, 100 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 125 mg + 31.25 mg/5 mL, 30 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 125 mg + 31.25 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 200 mg + 28.5 mg/5 mL, 100 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 200 mg + 28.5 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 200 mg + 28.5 mg/5 mL, 70 mL | Oral Suspension, Bottle | | | | | |
| 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) | 250 mg + 62.5 mg | Dispersible Tablet | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 250 mg + 62.5 mg/5 mL, 100 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 250 mg + 62.5 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 400 mg + 57 mg/5 mL, 30 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 400 mg + 57 mg/5 mL, 35 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 400 mg + 57 mg/5 mL, 70 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 500 mg + 100 mg | Powder, Vial | | | | | |
| 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) | 600 mg + 42.9 mg/5 mL, 100 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 600 mg + 42.9 mg/5 mL, 50 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 600 mg + 42.9 mg/5 mL, 70 mL | Oral Suspension, Bottle | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 875 mg + 125 mg | Film-Coated Tablet | | | | | |
| Co-Amoxiclav (Amoxicillin + Potassium Clavulanate) | 875 mg + 125 mg | Tablet | | | | | |
| Colistin | 2,000,000 IU | Powder, Vial | | | | | |
| Cotrimoxazole (Sulfamethoxazole + Trimethoprim) | 200 mg + 40 mg/5 mL, 120 mL | Oral Suspension, Bottle | | | | | |
| Cotrimoxazole (Sulfamethoxazole + Trimethoprim) | 200 mg + 40 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Cotrimoxazole (Sulfamethoxazole + Trimethoprim) | 200 mg + 40 mg/5 mL, 70 mL | Oral Suspension, 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, 60 mL | Oral Suspension, Bottle | | | | | |
| Cotrimoxazole (Sulfamethoxazole + Trimethoprim) | 800 mg + 160 mg | Tablet | | | | | |



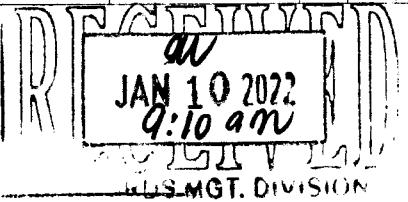
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

| Generic Name | Strength | Form | Reference | Date | DEU | EUA | CSP |
|--|---------------------|--------------------------------|------------------|-------------|------------|------------|------------|
| Cotrimoxazole (Sulfamethoxazole + Trimethoprim) | 800 mg + 160 mg | Film-Coated Tablet | | | | | |
| Doxycycline | 100 mg | Capsule | | | | | |
| Ertapenem | 1g | Powder, Vial | | | | | |
| Erythromycin | 125 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Erythromycin | 200 mg/5 mL, 30 mL | Oral Drops, Bottle | | | | | |
| Erythromycin | 200 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Erythromycin | 250 mg | Film-Coated Tablet | | | | | |
| Erythromycin | 250 mg | Tablet | | | | | |
| Erythromycin | 400 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Erythromycin | 500 mg | Film-Coated Tablet | | | | | |
| Erythromycin | 500 mg | Tablet | | | | | |
| Gentamicin | 10 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Gentamicin | 40 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Gentamicin | 40 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Levofloxacin | 250 mg | Film-Coated Tablet | | | | | |
| Levofloxacin | 250 mg | Tablet | | | | | |
| Levofloxacin | 5 mg/mL, 100 mL | Solution for Injection, Vial | | | | | |
| Levofloxacin | 5 mg/mL, 150 mL | Solution for Injection, Vial | | | | | |
| Levofloxacin | 5 mg/mL, 50 mL | Solution for Injection, Vial | | | | | |
| Levofloxacin | 500 mg | Film-Coated Tablet | | | | | |
| Levofloxacin | 500 mg | Tablet | | | | | |
| Levofloxacin | 750 mg | Film-Coated Tablet | | | | | |
| Levofloxacin | 750 mg | Tablet | | | | | |
| Linezolid | 100 mg/5 mL, 150 mL | Oral Suspension, Bottle | | | | | |
| 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 | | | | | |
| Meropenem | 1 g | Powder, Vial | | | | | |
| Meropenem | 500 mg | Powder, Vial | | | | | |
| Metronidazole | 125 mg/5 mL, 60 mL | Oral Suspension, Bottle | | | | | |
| Metronidazole | 250 mg | Tablet | | | | | |
| Metronidazole | 5 mg/mL, 100 mL | Solution for Injection, Vial | | | | | |
| Metronidazole | 500 mg | Film-Coated Tablet | | | | | |
| Metronidazole | 500 mg | Tablet | | | | | |
| Oxacillin | 1 g | Powder, Vial | | | | | |
| Oxacillin | 250 mg | Powder, Vial | | | | | |
| Oxacillin | 500 mg | 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 | | | | | |
| Anticoagulants, Antiplasmodials & Thrombolytics | | | | | | | |
| 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 | | | | | |

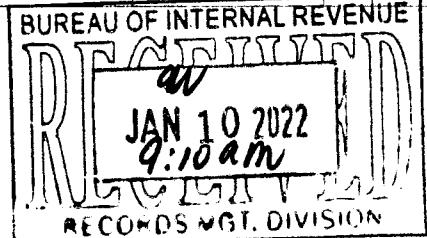


| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|--|--|-----------|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DRU | EUA | CSP |
| Butamirate | 50 mg | Sustained Release Tablet | | | | | |
| Butamirate | 7.5 mg/5 mL, 120 mL | Oral Syrup, Bottle | | | | | |
| Butamirate | 7.5 mg/5 mL, 60 mL | Oral Syrup, Bottle | | | | | |
| Levodropizine | 30 mg/5 mL, 120 mL | Oral Syrup, Bottle | | | | | |
| Levodropizine | 30 mg/5 mL, 60 mL | Oral Syrup, Bottle | | | | | |
| Immunobiologics | | | | | | | |
| Interferon beta-1a | 44 mcg | Solution for Injection, in prefilled syringe | | | | | |
| Inhaled Corticosteroids / Anticholinergics & COPD Preparations | | | | | | | |
| Beclomethasone | 250 mcg/actuation, 200 Actuations | Metered Dose Inhaler | | | | | |
| Beclomethasone + Formoterol | 100 mcg + 6 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Beclomethasone + Formoterol | 200 mcg + 6 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Beclomethasone + Formoterol + Glycopyrronium | 100 mcg + 6 mcg + 10 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Budesonide | 200 mcg/actuation, 200 Actuations | Metered Dose Inhaler | | | | | |
| Budesonide | 200 mcg/actuation, 300 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone | 125 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone + Formoterol | 125 mcg + 5 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone + Formoterol | 50 mcg + 5 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone + Salmeterol | 125 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone + Salmeterol | 250 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Fluticasone + Salmeterol | 50 mcg + 25 mcg/actuation, 120 Actuations | Metered Dose Inhaler | | | | | |
| Intravenous and Other Sterile Solutions | | | | | | | |
| Acetated Ringer's | 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Acetated Ringer's | 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Acetated Ringer's | 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Acetated Ringer's | 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Balanced Multiple Maintenance Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Balanced Multiple Replacement Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Balanced Multiple Replacement Solution + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Balanced Multiple Replacement Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Balanced Multiple Replacement Solution + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Dextrose in Water | 10%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Dextrose in Water | 10%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Dextrose in Water | 10%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Dextrose in Water | 10%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Dextrose in Water | 5%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Dextrose in Water | 5%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Dextrose in Water | 5%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Dextrose in Water | 5%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Lactated Ringer's + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Lactated Ringer's + 5% Dextrose | 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Lactated Ringer's + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Lactated Ringer's + 5% Dextrose | 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Lactated Ringer's Solution | 1 L | Solution for Injection / Infusion, Bag | | | | | |

BUREAU OF INTERNAL REVENUE

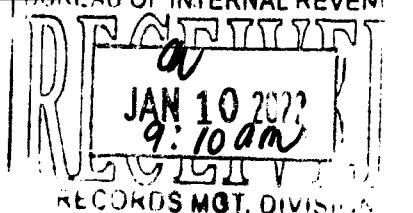


| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | Date | DEU | EUA | CSP |
|---|-------------------------------|--|---------------------------|------------------|---|--|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | | | | | | | |
| Clopidogrel | 75 mg | Film-Coated Tablet | | | | | | | | |
| Clopidogrel | 75 mg | Tablet | | | | | | | | |
| Dalteparin Sodium | 2,500 IU/0.2 mL, 0.2 mL | Solution for Injection, Pre-filled Syringe | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Enoxaparin | 100 mg (10,000 IU)/mL, 0.2 mL | Solution for Injection, Pre-filled Syringe | | | | | | | | |
| Enoxaparin | 100 mg (10,000 IU)/mL, 0.4 mL | Solution for Injection, Pre-filled Syringe | | | | | | | | |
| Enoxaparin | 100 mg (10,000 IU)/mL, 0.6 mL | Solution for Injection, Pre-filled Syringe | | | | | | | | |
| Enoxaparin | 100 mg (10,000 IU)/mL, 0.8 mL | Solution for Injection, Pre-filled Syringe | | | | | | | | |
| Fondaparinux | 2.5 mg/0.5 mL, 0.5 mL | Solution for Injection, Pre-filled Syringe | | | | | | | | |
| Heparin | 1000 IU/mL, 5 mL | Solution for Injection, Vial | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Heparin | 5000 IU/mL, 5 mL | Solution for Injection, Vial | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Tinzaparin | 10,000 Anti-Xa IU/mL, 0.35 mL | Solution for Injection, Pre-filled Syringe | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Tinzaparin | 10,000 Anti-Xa IU/mL, 0.45 mL | Solution for Injection, Pre-filled Syringe | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Tinzaparin | 10,000 Anti-Xa IU/mL, 2 mL | Solution for Injection, Vial | FDA Circular No. 2021-008 | 2 September 2021 | Y | | | | | |
| Warfarin | 1 mg | Tablet | | | | | | | | |
| Warfarin | 2.5 mg | Tablet | | | | | | | | |
| Warfarin | 5 mg | Tablet | | | | | | | | |
| Anticonvulsants / Antiepileptics / Psychotropic Agents | | | | | | | | | | |
| Clonazepam | 2 mg | Tablet | | | | | | | | |
| Clonazepam | 500 mcg | Tablet | | | | | | | | |
| Diazepam | 10 mg | Tablet | | | | | | | | |
| Diazepam | 5 mg | Tablet | | | | | | | | |
| Diazepam | 5 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | | | | |
| Midazolam | 1 mg/mL, 3 mL | Solution for Injection, Ampule | | | | | | | | |
| Midazolam | 1 mg/mL, 5 mL | Solution for Injection, Ampule | | | | | | | | |
| Midazolam | 1 mg/mL, 5 mL | Solution for Injection, Vial | | | | | | | | |
| Midazolam | 15 mg | Film-Coated Tablet | | | | | | | | |
| Midazolam | 15 mg | Tablet | | | | | | | | |
| Midazolam | 5 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | | | | |
| Midazolam | 5 mg/mL, 3 mL | Solution for Injection, Ampule | | | | | | | | |
| Antidiarrheals / Laxatives | | | | | | | | | | |
| Vasopressin | 20 IU/mL, 1 mL | Solution for Injection, Ampule | | | | | | | | |
| Antimicrobials / Antivirals | | | | | | | | | | |
| Ivermectin | 12 mg | Tablet | | | | | | | | |
| Haloperidol | 20 mg | Tablet | | | | | | | | |
| Haloperidol | 5 mg | Tablet | | | | | | | | |
| Haloperidol | 5 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | | | | |
| Haloperidol | 50 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | | | | |
| Antivirals | | | | | | | | | | |
| Favipiravir | 200 mg | Tablet | | | | | | | | |
| Favipiravir | 400 mg | Tablet | | | | | | | | |
| Favipiravir | 800 mg | Tablet | | | | | | | | |
| Remdesivir | 100 mg | Powder, Vial | | | | | | | | |
| Remdesivir | 5 mg/mL, 20 mL | Solution for Injection, Vial | | | | | | | | |
| Cardiac Drugs | | | | | | | | | | |
| Dobutamine | 12.5 mg/mL, 20 mL | Solution for Infusion, Vial | | | | | | | | |
| Dobutamine | 25 mg/mL, 10 mL | Solution for Injection, Ampule | | | | | | | | |
| Dobutamine | 250 mg | Powder, Vial | | | | | | | | |
| Dobutamine | 50 mg/mL, 5 mL | Solution for Injection, Ampule | | | | | | | | |
| Dopamine | 40 mg/mL, 5 mL | Solution for Injection, Ampule | | | | | | | | |
| Dopamine in 5% Dextrose | 0.8 mg/mL, 250 mL | Solution for Infusion, Bottle | | | | | | | | |
| Dopamine in 5% Dextrose | 1.6 mg/mL, 250 mL | Solution for Infusion, Bottle | | | | | | | | |
| Epinephrine | 1 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | | | | |



| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|---|--|-----------------------------|------------------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DRU | EUA | CSP |
| Lactated Ringer's Solution | 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Lactated Ringer's Solution | 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Lactated Ringer's Solution | 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.3% + 5%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.3% + 5%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.3% + 5%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.3% + 5%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.45% + 5%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.45% + 5%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.45% + 5%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.45% + 5%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.9% + 5%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.9% + 5%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium + Dextrose | 0.9% + 5%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Sodium + Dextrose | 0.9% + 5%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium Chloride | 0.9%, 1 L | Solution for Injection / Infusion, Bag | | | | | |
| Sodium Chloride | 0.9%, 1 L | Solution for Injection / Infusion, Bottle | | | | | |
| Sodium Chloride | 0.9%, 500 mL | Solution for Injection / Infusion, Bag | | | | | |
| Sodium Chloride | 0.9%, 500 mL | Solution for Injection / Infusion, Bottle | | | | | |
| Monoclonal Antibodies/Immunosuppressants | | | | | | | |
| Baricitinib | 2 mg | Film-Coated Tablet | | | | | |
| Baricitinib | 2 mg | Tablet | | | | | |
| Baricitinib | 4 mg | Film-Coated Tablet | | | | | |
| Baricitinib | 4 mg | Tablet | | | | | |
| Casirivimab + Imdevimab | 120 mg/mL, 11.1 mL Vial + 120 mg/mL, 11.1 mL Vial | Solution for Infusion, Box | bit.ly/PhFDA-Casi-Im | 17 November 2021 | | Y | |
| Casirivimab + Imdevimab | 120 mg/mL, 2.5 mL Vial + 120 mg/mL, 2.5 mL Vial | Solution for Infusion, Box | bit.ly/PhFDA-Casi-Im | 17 November 2021 | | Y | |
| Leronlimab | 350 mg | Solution for Injection, Vial | | | | | |
| Tocilizumab | 162 mg/0.9 mL, 0.9 mL | Solution for Injection, Pre-filled Syringe | FDA Circular No. 2020-012-A | 17 July 2020 | Y | | |
| Tocilizumab | 20 mg/mL, 10 mL | Solution for Infusion, Vial | FDA Circular No. 2021-012-A | 17 July 2020 | Y | | |
| Tocilizumab | 20 mg/mL, 20 mL | Solution for Infusion, Vial | FDA Circular No. 2020-012 | 20 April 2020 | Y | | |
| Tocilizumab | 20 mg/mL, 4 mL | Solution for Infusion, Vial | FDA Circular No. 2020-012-A | 17 July 2020 | Y | | |
| Narcotic Analgesics | | | | | | | |
| Atracurium | 10 mg/mL, 2.5 mL Ampule | Solution for Injection | | | | | |
| Atracurium | 10 mg/mL, 5 mL Ampule | Solution for Injection | | | | | |
| Rocuronium | 10 mg/mL, 5 mL | Solution for Injection, Vial | | | | | |
| Suxamethonium | 20 mg/mL, 10 mL | Solution for Injection, Vial | | | | | |
| Vecuronium | 10 mg | Powder, Vial | | | | | |
| Vecuronium | 4 mg | Powder, Vial | | | | | |
| Systemic Corticosteroids | | | | | | | |
| Dexamethasone | 2 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Dexamethasone | 3 mg | Tablet | | | | | |
| Dexamethasone | 4 mg | Tablet | | | | | |
| Dexamethasone | 4 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |
| Dexamethasone | 4 mg/mL, 1 mL | Solution for Injection, Vial | | | | | |
| Dexamethasone | 4 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Dexamethasone | 4 mg/mL, 2 mL | Solution for Injection, Vial | | | | | |
| Dexamethasone | 5 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |

BUREAU OF INTERNAL REVENUE



| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|-----------------|--------------------------------|-----------|------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DEU | EUA | CSP |
| Dexamethasone | 5 mg/mL, 100 mL | Solution for Injection, Vial | | | | | |
| Dexamethasone | 50 mg/mL, 1 mL | Solution for Injection, Ampule | | | | | |
| Dexamethasone | 500 mcg | Tablet | | | | | |
| Dexamethasone | 750 mcg | Tablet | | | | | |
| Vasoconstrictor | | | | | | | |
| Norepinephrine | 1 mg/mL, 10 mL | Solution for Injection, Ampule | | | | | |
| Norepinephrine | 1 mg/mL, 2 mL | Solution for Injection, Ampule | | | | | |
| Norepinephrine | 1 mg/mL, 4 mL | Solution for Injection, Ampule | | | | | |
| Norepinephrine | 2 mg/mL, 4 mL | Solution for Injection, Ampule | | | | | |

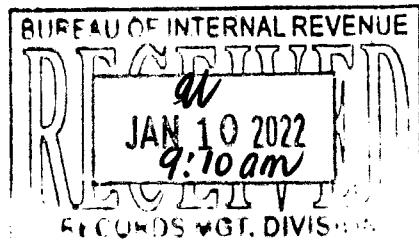
*Volumes of liquid preparations are expressed as net content.

DEU: Drug Emergency Use Authorization

EUA: Emergency Use Authorization

CSP: Compassionate Special Permit

List of medicines was based on the current Philippine Society for Microbiology and Infectious Diseases (PSMID) COVID-19 Living Recommendations and Healthcare Professionals Alliance Against COVID-19 (HPAAC) Unified COVID-19 Algorithms as of 15 December 2021.



| LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT | | | | | | | |
|---|---|--------------------------|---------------------------|-------------------|-----|-----|-----|
| Generic Name | Strength | Form | Reference | Date | DEU | EUA | CSP |
| COVID-19 Vaccines | | | | | | | |
| ChAdOx1-S [recombinant] (COVID-19 Vaccine AstraZeneca) | 0.5 mL | Solution for Injection | bit.ly/PhFDA-Astra | 26 January 2021 | | Y | |
| COVID-19 mRNA Vaccine (nucleoside modified) [COVID-19 Vaccine Moderna] | 100 mcg | Suspension for Injection | bit.ly/PhFDA-Moderna | 5 May 2021 | | Y | |
| COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sinopharm] | 0.5 mL | Suspension for injection | bit.ly/PhFDA-Sinopharm | 7 June 2021 | | Y | |
| COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sinopharm (Beijing)] | 0.5 mL | Suspension for Injection | bit.ly/PhFDA-Sinopharm-Bj | 10 September 2021 | | Y | |
| COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sinopharm (Wuhan)] | 0.5 mL | Suspension for injection | bit.ly/PhFDA-Sinopharm-Wu | 10 August 2021 | | Y | |
| COVID-19 Vaccine SARS-CoV-2 rS Protein Nanoparticle Vaccine (Covavax) | 0.5 mL | Suspension for Injection | bit.ly/PhFDA-Covavax | 17 November 2021 | | Y | |
| Janssen COVID-19 Vaccine (Ad26.COV2-S (recombinant)) | 5 x 10 ¹⁰ virus particles (VP) | Suspension for Injection | bit.ly/PhFDA-Janssen | 19 April 2021 | | Y | |
| Pfizer-BioNTech COVID-19 Vaccine (BNT162b2) | 30 mcg | Suspension for Injection | bit.ly/PhFDA-Pfizer | 14 January 2021 | | Y | |
| SARS-CoV-2 Vaccine (Vero Cell), Inactivated [Coronavac] | 600 SU/0.5 mL | Suspension for Injection | bit.ly/PhFDA-Sinovac | 22 February 2021 | | Y | |
| Sputnik V Gam-COVID-Vac COVID-19 Vaccine | 0.5 ml | Solution for Injection | bit.ly/PhFDA-Sputnik | 8 July 2021 | | Y | |
| Whole Virion, Inactivated Corona Virus Vaccine [Covaxin] | 6mcg (strain NIV-2020-776) | Solution for Injection | bit.ly/PhFDA-Covaxin | 01 June 2021 | | Y | |

