



Tax Alert No. 48 [Revenue Memorandum Circular (RMC) Nos. 124-2022 dated 22 August 2022 and 125-2022 dated 26 August 2022]

Publishing the Full Text of the 15 August 2022 and 17 August 2022 Letters from the Food and Drug Administration (FDA) of the Department of Health (DOH) Endorsing Updates to the List of VAT-Exempt Medicines Under Republic Act (RA) No. 11534 Known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.

INCLUSIONS

A. Medicines for Cancer	Generic Name	Dosage Strength	Dosage Form
	Ibandronic Acid	50mg	Film-Coated Tablet
	Ibandronic Acid	150mg	Film-Coated Tablet
	Ibandronic Acid (as sodium monohydrate)	50 mg	Film-Coated Tablet
	Ibandronic Acid (as sodium monohydrate)	150 mg	Film-Coated Tablet
	Human Papillomavirus 9-Valent Vaccine Recombinant	0.5 mL dose	Suspension for Intramuscular Injection-Single Dose Syringe
	Human Papillomavirus Vaccine (Types 6,11,16 and 18) (Recombinant Adsorbed)	Each 0.5 mL contains: Type 6 L1 protein 20 ug Type 11 L1 protein 40 ug Type 16 L1 protein 40 ug Type 18 L1 protein 20ug	Suspension For Injection (I.M.)
	Human Papillomavirus Vaccine (Types 6,11,16 and 18) (Recombinant Adsorbed)	.05 mL	Suspension for Injection (I.M.)
	Human Papillomavirus Vaccine [Types 16,18] (Recombinant, Adjuvanted, Absorbed)	0.5 mL	Suspension for Injection (I.M.)
	Human Papillomavirus Vaccine [Types 16 and 18] (Recombinant, Adjuvanted, Absorbed)	Formulation: 1 dose (0.5 mL) contains: Human Papillomavirus type 16 L1 protein*.....20mcg Human Papillomavirus type 18 L1 protein*.....20 mcg *adjuvanted by AS04 containing 3-O-desacyl 1-4-monophosphoryl lipid A (MPL) and Aluminum hydroxide, hydrated [Al(OH) ₃]	Suspension for Injection (I.M.)

INCLUSIONS

Human Papillomavirus Vaccine 9-Valent Vaccine (Recombinant, Adsorbed)	Formulation: Each dose (.05 mL) contains: Human Papillomavirus Type 6 L1 protein-30mcg Human Papillomavirus Type 11 L1 protein-40mcg Human Papillomavirus Type 16 L1 protein-60mcg Human Papillomavirus Type 18 L1 protein-40mcg Human Papillomavirus Type 21 L1 protein-20 mcg Human Papillomavirus Type 33 L1 protein-20 mcg Human Papillomavirus Type 45 L1 protein-20mcg Human Papillomavirus Type 52 L1 Protein-20mcg Human Papillomavirus Type 58 L1 protein-20mcg Adsorbed on amorphous aluminum hydroxide sulphate adjuvant-500 mcg A1	Suspension for Injection (I.M.)
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B. Medicines for Tuberculosis	Generic Name	Dosage Strength	Dosage Form
	Bacillus Calmette-Guerin (BCG) Vaccine	.05mg/1.0 mL	Lyophilized Powder for Injection (ID)
	Bacillus Calmette-Guerin, Live Vaccine	40 mg/mL	Lyophilized Powder for Intravesical Instillation
	Bacillus Calmette-Guerin (BCG) Vaccine	500 mcg/mL (250mcg/0.5 mL)	Freeze-Dried Powder Intradermal Injection
	BCG Vaccine	500 mcg	Freeze-Dried Powder for Injection (I.D.)
	Tuberculin Purified Protein Derivative	2 TU/.01 mL	Solution for Injection (ID)
	Tuberculin Purified Protein Derivative	5 TU/.01 mL	Solution for Injection (ID)
	Tuberculin Purified Protein Derivative	50 TU	Freeze-Dried Powder for Injection

C. Medicines for Mental Illnesses	Generic Name	Dosage Strength	Dosage Form
	Esketamine (as hydrochloride)	28 mg	Nasal Solution (spray)

CORRECTION

A. Medicines for Diabetes	Generic Name	Dosage Strength	Dosage form		
	Previously uploaded	Correct	Previously uploaded	Correct	
	Dapagliflozin + Metformin Hydrochloride	Dapagliflozin (as propanediol monohydrate) + Metformin Hydrochloride	5 mg/1000 mg	Tablet	Film-Coated Tablet
	Dapagliflozin + Metformin Hydrochloride	Dapagliflozin (as propanediol monohydrate) + Metformin Hydrochloride	10 mg/1000 mg	Tablet	Film-Coated Tablet

B. Medicines for Hypertension	Generic Name		Dosage Strength	Dosage form	
	Previously uploaded	Correct		Previously uploaded	Correct
	Metoprolol + Felodipine	Felodipine + Metoprolol Succinate	Extended - Release Tablet	50 mg + 5 mg	5 mg/47.5 mg (equivalent to 50 mg Metoprolol Tartrate)

DELETION

A. Medicines for COVID-19 treatment	Generic Name	Dosage Strength	Dosage Form
	Cefazolin (As Sodium)	1g	Powder for Injection (IM/IV)
	Cefazolin (as Sodium)	500mg	Powder for Injection (IV/IM)
	Cefepime (as Hydrochloride)	1g	Powder for Injection (I.M./I.V.)
	Cefepime (as hydrochloride)	2g	Powder for Injection (IV/IM)
	Cefepime (as hydrochloride)	500 mg	Powder for Injection (IV/IM)
	Cefotaxime (As Sodium)	1g	Powder for Injection (I.M./I.V.)
	Cefotaxime (As Sodium)	500mg	Powder for Injection (IM/IV)
	Cefotaxime (as sodium)	250mg	Powder for Injection (IV/IM)
	Ceftriaxone (as sodium)	1g	Powder for Injection (IV Infusion)
	Ceftazidime (as pentahydrate)	1g	Powder for Injection (IV/IM)
	Ceftazidime (as pentahydrate)	500mg	Powder for Injection (IM/IV)
	Ceftazidime (as pentahydrate)	2g	Powder for I.V. Infusion)
	Ceftriaxone (as Sodium)	1g	Powder for Injection (IM/IV)
	Ceftriaxone (as Sodium)	2g	Powder for Injection (IM/IV)
	Ceftriaxone (As Sodium) + Sulbactam (As Sodium)	1g/500mg	Powder for Injection (IM/IV)
	Ceftriaxone (as sodium)	500mg	Powder for Injection (IM/IV)
	Cefuroxime (As Axetil)	500mg	Film-Coated Tablet
	Cefuroxime (as sodium)	1.5g	Powder for Injection
	Cefuroxime (as sodium)	750mg	Powder for Injection (IM/IV)
	Cefuroxime (as axetil)	250mg/5mL	Powder for Suspension
	Cefuroxime (as axetil)	125mg/5mL	Powder for Suspension
	Cefuroxime (as axetil)	125mg/5mL	Powder for Oral Suspension
	Cefuroxime (as axetil)	125mg/5mL	Granules for Oral Suspension
	Cefuroxime (as axetil)	250mg/5mL	Powder for Oral Suspension

Cefuroxime (as axetil)	250mg/5mL	Granules for Oral Suspension
Cefuroxime Axetil	500mg	Film-Coated Tablet
Ciprofloxacin (as hydrochloride)	2mg/mL (200mg/100mL)	Solution for Injection (IV Infusion)
Ciprofloxacin (as hydrochloride)	500mg	Film-Coated Tablet
Ciprofloxacin (as hydrochloride)	750mg	Film-Coated Tablet
Ciprofloxacin (as hydrochloride)	2mg/mL	Solution for IV Infusion
Clindamycin (As Hydrochloride)	300mg	Capsule
Clindamycin (As Phosphate)	150mg/mL	Solution for Injection (I.M./I.V.)
Clindamycin (As Hydrochloride)	150mg	Capsule
Levofloxacin	500mg/100mL	Solution for IV Infusion
Levofloxacin (as hemihydrate)	5mg/mL	Solution for IV Infusion
Levofloxacin (as hemihydrate)	500mg	Film-Coated Tablet
Levofloxacin (as hemihydrate)	250mg	Film-Coated Tablet
Levofloxacin (as hemihydrate)	750mg	Film-Coated Tablet
Levofloxacin (as hemihydrate)	5mg/5mL (500mg/100mL)	Solution for intravenous infusion
Levofloxacin (as hemihydrate)	5mg/5mL (500mg/100mL)	Solution for intravenous infusion
Meropenem	1g	Powder For Injection (IV)
Meropenem (as trihydrate)	1g	Powder For Injection (IV)
Meropenem	500mg	Sterile Powder for Injection
Metronidazole	500mg/100mL (0.5% w/v)	Solution For Injection
Metronidazole (As Benzoate)	125mg/5mL	Oral Suspension
Piperacillin (as sodium) + Tazobactam (as sodium)	4g/500mg	Powder for IV Infusion