



Tax Alert No. 39 [Revenue Memorandum Circular (RMC) Nos. 110-2022 dated 01 July 2022, 112-2022 dated 04 July 2022 and 113-2022 dated 13 July 2022]

Publishing the Full Text of the May 30, 2022, June 27, 2022 and July 01, 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 (R.A.) No. 11534 Known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act

INCLUSION

Medicines for	Generic Name	Dosage Strength	Dosage Form
Cancer	Recombinant Human Erythropoietin Alfa	4000 IU / 0.8 mL	Solution for IV Injection
COVID-19 Treatment	Fluticasone Propionate	500 mcg/mL (0.05%w/v) 50 mcg per actuation	Suspension for Nasal Spray
	Azelastine Hydrochloride + Fluticasone Propionate	137 mcg / 50 mcg per actuation	Suspension for Nasal Spray
	Fluticasone + Salmeterol	125 mcg / 25 mcg	Metered-Dose Inhaler
	Fluticasone + Salmeterol	250 mcg / 25 mcg	Metered-Dose Inhaler
	Fluticasone Furoate	27.5 mg / actuation	Suspension for Nasal Spray
	Fluticasone Furoate + Umeclidinium (As Bromide) + Vilanterol (As Trifenatate)	100 mcg / 62.5 mcg / 25 mcg	Dry Powder for Inhalation
	Fluticasone Furoate + Vilanterol (As Trifenatate)	100 mcg / 25 mcg (92 mcg / 22 mcg delivered dose)	Dry Powder for Inhalation
	Fluticasone Propionate	500 mcg/mL (50 mcg 0.1 mL spray)	Suspension for Nasal Spray
	Fluticasone Propionate	500 mcg/mL	Suspension for Nasal Spray
	Fluticasone Propionate	50 mcg	Aqueous Nasal Spray
	Fluticasone Propionate	125 mcg / actuation	Metered-Dose Inhaler (Non-CFC)
	Fluticasone Propionate	250 mcg / mL	Suspension for Inhalation (Nebules)

Fluticasone Propionate	50 mcg / actuation	Suspension for Nasal Spray
Fluticasone Propionate	125 mcg / actuation	Metered-Dose Inhaler
Fluticasone Propionate	50 mcg / actuation	Nasal Spray
Fluticasone Propionate	50 mcg	Nasal Spray
Fluticasone Propionate + Formoterol Fumarate dihydrate	250 mcg / 10 mcg per actuation	Metered-Dose Inhaler (Suspension)
Fluticasone Propionate + Formoterol Fumarate dihydrate	50 mcg / 5 mcg per actuation	Metered-Dose Inhaler (Suspension)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 250 mcg	Metered-Dose Inhaler
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 250 mcg	Metered-Dose Inhaler (Suspension)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 125 mcg	Metered-Dose Inhaler
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 125 mcg	Metered-Dose Inhaler (Suspension)
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 100 mcg	Dry Powder for Inhalation in Capsule
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 250 mcg	Dry Powder for Inhalation in Capsule
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 500 mcg	Dry Powder for Inhalation in Capsule
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 125 mcg per actuation	Metered Dose Inhaler (CFC) (120 doses)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 250 mcg per actuation	Metered Dose Inhaler (CFC Free) (120 doses)
Salmeterol (as Xinafoate) +	25 mcg / 125 mcg per	Metered Dose Inhaler

Fluticasone Propionate	actuation	
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 125 mcg	Pressurized Metered Dose Inhaler (CFC Free)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 250 mcg	Pressurized Metered Dose Inhaler (CFC Free)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg + 250 mcg per actuation metered dose	Pressurized Liquid for Inhalation
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 125 mcg per actuation metered dose	Pressurized Liquid for Inhalation
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 / 250 mcg	Metered Dose Inhaler
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 500 mcg	Dry Powder for Inhalation
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 250 mcg	Dry Powder Inhalation Capsule
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 50 mcg per actuation	Metered Dose Inhaler
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 100 mcg per dose	Dry Powder for Inhalation
Salmeterol (as Xinafoate) + Fluticasone Propionate	50 mcg / 250 mcg per dose	Dry Powder for Inhalation
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 / 250 mcg per actuation	Metered Dose Inhaler (Suspension)
Salmeterol (as Xinafoate) + Fluticasone Propionate	25 mcg / 250 mcg per actuation	Metered Dose Inhaler
Salmeterol (as Xinafoate) + Fluticasone Propionate	100 mcg / 50 mcg	Dry Powder for Inhalation (DPI)
Salmeterol Xinafoate + Fluticasone Propionate	25 mcg / 125 mcg per actuation	Metered Dose Inhaler
Salmeterol Xinafoate + Fluticasone Propionate	50 mcg / 100 mcg	Dry Powder for Inhalation in Capsule

	Salmeterol Xinafoate + Fluticasone Propionate	50 mcg / 250 mcg	Dry Powder for Inhalation in Capsule
	Salmeterol Xinafoate + Fluticasone Propionate	50 mcg / 500 mcg	Dry Powder for Inhalation in Capsule
	Salmeterol Xinafoate + Fluticasone Propionate	25 mcg / 50 mcg	Metered Dose Inhaler
	Salmeterol Xinafoate + Fluticasone Propionate	25 mcg / 250 mcg	Metered Dose Inhaler
	Salmeterol Xinafoate + Fluticasone Propionate	50 mcg / 500 mcg	Powder for Inhalation
	Salmeterol Xinafoate + Fluticasone Propionate	50 mcg / 250 mcg	Powder for Inhalation
Tuberculosis	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

DELETION

Medicines for	Generic Name	Dosage Strength	Dosage Form
COVID-19 Treatment	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
Colistin	2,000,000 IU	Powder, Vial

CORRECTION

Medicines for	Previously uploaded	Correct	Dosage Strength	Dosage Form
COVID-19 Treatment	Beclomethasone + Formoterol	Beclometasone dipropionate + Formoterol fumarate dihydrate	100 mcg / 6 mcg per actuation	Metered Dose Inhaler
	Beclomethasone + Formoterol	Beclometasone dipropionate + Formoterol fumarate dihydrate	200 mcg / 6 mcg per actuation	Metered Dose Inhaler
	Beclomethasone + Formoterol	Beclometasone dipropionate + Formoterol fumarate dihydrate	100 mcg / 6 mcg per actuation	Powder for Inhalation