



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 20, 2022

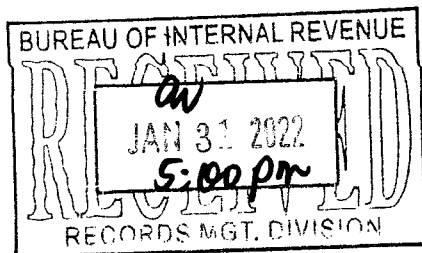
REVENUE MEMORANDUM CIRCULAR NO. 17-2022

SUBJECT : Publishing the Full Text of the January 3, 2022 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 January 3, 2022 from Atty. Charade B. Mercado-Grande, Undersecretary of Health for the Health Regulation Team of the DOH, for the inclusion of Molnupiravir 200 mg capsule under brand name Molnarz. Also attached is the copy of the updated “List of VAT-Exempt Drugs and Vaccines Prescribed and Directly Used for COVID-19 Treatment” which includes the aforesaid medicine.

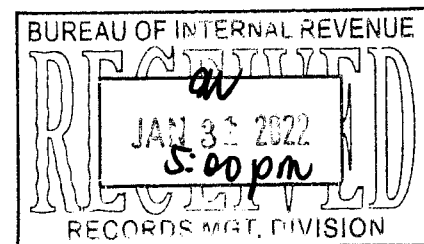
All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.



CAESAR R. DULAY
Commissioner of Internal Revenue
049455

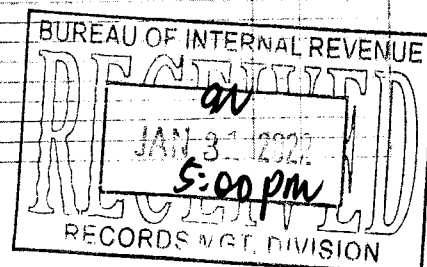
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LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT						
Generic Name	Strength	Form	Reference	Date	Exempt	Y/N
COVID-19 Vaccines						
ChAdOx1-S [recombinant] (COVID-19 Vaccine AstraZeneca)	0.5 mL	Solution for Injection	bit.ly/PhFDA-Astra	28 January 2021		Y
COVID-19 mRNA Vaccine (nucleoside modified) [COVID-19 Vaccine Moderna]	100 mcg	Suspension for Injection	bit.ly/PhFDA-Moderna	1 May 2021		Y
COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sino Pharm]	0.5 mL	Suspension for injection	bit.ly/PhFDA-Sinopharm	17 June 2021		Y
COVID-19 Vaccine (Vero Cell), Inactivated [COVID-19 Vaccine Sino Pharm (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-WH	10 August 2021		Y
COVID-19 Vaccine SARS-CoV-2 rS Protein Nanoparticle Vaccine (Covovax)	0.5 mL	Suspension for Injection	bit.ly/PhFDA-Covovax	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	10 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	1 July 2021		Y
Whole Virion, Inactivated Corona Virus Vaccine [Covaxin]	6mcg (strain NIV-2020-770)	Solution for Injection	bit.ly/PhFDA-Covaxin-01	2 June 2021		Y



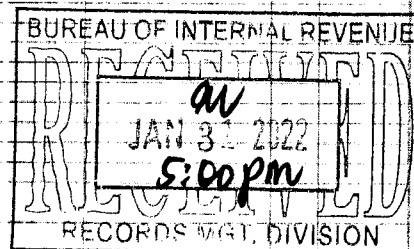
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DRUG/VA/IMP
Anaesthetics - 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 (Opioid)					
Fentanyl	100 mcg	Sublingual Tablet			
Fentanyl	12.5 mcg/hr	Transdermal Patch			
Fentanyl	200 mcg	Sublingual Tablet			
Fentanyl	25 mcg/hr	Transdermal Patch			
Fentanyl	100 mcg	Sublingual Tablet			
Fentanyl	100 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	15 mg/mL, 1 mL	Solution for Injection, Ampule			
Morphine	20 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	10 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			



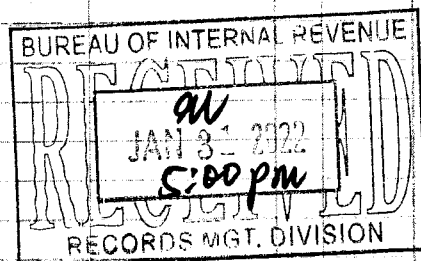
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DAULEUA CGP
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			
Clarithromycin	250 mg	Tablet			



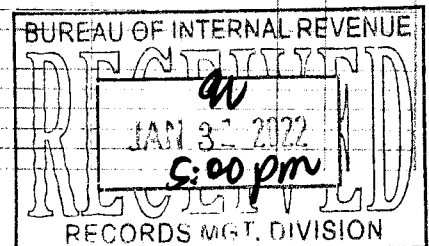
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	BU/ITA/GSP
Clarithromycin	250 mg	Film-Coated Tablet			
Clarithromycin	250 mg/5 mL, 25 mL	Oral Suspension, Bottle			
Clarithromycin	250 mg/5 mL, 60 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			
Cotrimoxazole (Sulfamethoxazole + Trimethoprim)	800 mg + 160 mg	Film-Coated Tablet			



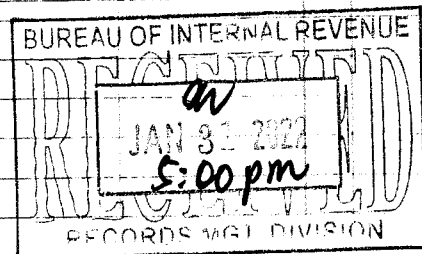
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	DR	PCA	GNP
Doxycycline	100 mg	Capsule					
Ertapenem	1 g	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					
Anticholinergic							
Hyoscine	15 mg	Film-Coated Tablet					
Hyoscine	20 mg	Tablet					
Hyoscine	20 mg	Tablet					
Hyoscine	20 mg/mL, 1 mL	Solution for Injection, Ampule					
Hyoscine	5 mg/mL, 120 mL	Oral Syringe, Bottle					
Hyoscine	5 mg/mL, 60 mL	Oral Syringe, Bottle					
Anticoagulants, Antiproteases & Fibrinolytics							
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					



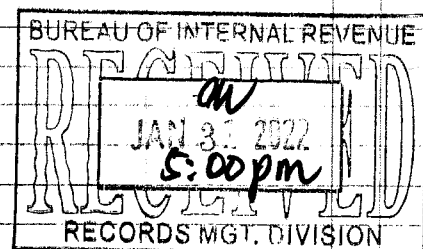
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	Exempt
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. 2021-003	28 September 2021	
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. 2021-003	28 September 2021	
Heparin	5000 IU/mL, 5 mL	Solution for Injection, Vial	FDA Circular No. 2021-003	28 September 2021	
Tinzaparin	10,000 Anti-Xa IU/mL, 0.35 mL	Solution for Injection, Pre-filled Syringe	FDA Circular No. 2021-003	28 September 2021	
Tinzaparin	10,000 Anti-Xa IU/mL, 0.45 mL	Solution for Injection, Pre-filled Syringe	FDA Circular No. 2021-003	28 September 2021	
Tinzaparin	10,000 Anti-Xa IU/mL, 2 mL	Solution for Injection, Vial	FDA Circular No. 2021-003	28 September 2021	
Warfarin	1 mg	Tablet			
Warfarin	2.5 mg	Tablet			
Warfarin	5 mg	Tablet			
Anticonvulsant / Anxiolytics / Hypnotics & 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			
Anthelmintic Agents					
Ivermectin	12 mg	Tablet			
Antipsychotics / Antidepressants					
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			
Antibiotic Agents					
Emtricitabine	200 mg	Tablet			
Emtricitabine	200 mg	Tablet			
Emtricitabine	200 mg	Tablet			
Molnupiravir (Brand: Molnax)	200 mg	Capsule	https://www.fda.gov/oc/content/uploads/2021/12/EL-1-Molnupiravir-Patent-1.pdf	22 Dec 21	
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	50 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			



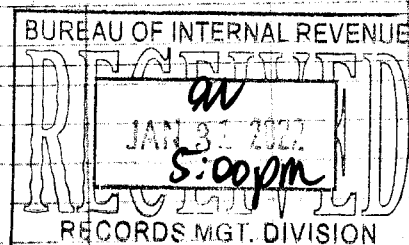
LIST OF VAT EXEMPT DRUGS AND VACCINES PRESCRIBED AND DIRECTLY USED FOR COVID-19 TREATMENT

Generic Name	Strength	Form	Reference	Date	BU/BUA/BSU
Cough and Cold Preparations					
Butamirate	0 mg	Sustained Release Tablet			
Butamirate	0 mg / ml, 120 ml	Oral Syrup, Bottle			
Butamirate	0 mg / ml, 60 ml	Oral Syrup, Bottle			
Levodro, ro, izine	0 mg / ml, 120 ml	Oral Syrup, Bottle			
Levodro, ro, izine	0 mg / ml, 60 ml	Oral Syrup, Bottle			
Immunologicals					
Interferon Beta-1a	44 mcg	Solution for Injection, in prefilled syringe			
Inhaled Corticosteroids / Antiasthma & COPD Preparations					
Beclomethasone	200 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 + Glucocorticoid	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, 100 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			



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

Generic Name	Strength	Form	Reference	Date	Del. July 2020
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	hilly/PhEDA-Casirivimab	17 November 2021	
Casirivimab + Imdevimab	120 mg/mL, 2.5 mL Vial + 120 mg/mL, 2.5 mL Vial	Solution for Infusion, Box	hilly/PhEDA-Casirivimab	17 November 2021	
Ieronlimab	10 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	
Tocilizumab	20 mg/mL, 10 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012-A	17 July 2020	
Tocilizumab	20 mg/mL, 20 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012-A	17 April 2020	
Tocilizumab	20 mg/mL, 4 mL	Solution for Infusion, Vial	FDA Circular No. 2020-012-A	17 July 2020	
Neuromuscular Blocking Agents					
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	1 mg	Powder, Vial			
Synthetic Corticosteroids					
Dexamethasone	2 mg/mL, 2 mL	Solution for Injection, Ampule			
Dexamethasone	3 mg	Tablet			
Dexamethasone	3 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			
Dexamethasone	5 mg/mL, 100 mL	Solution for Injection, Vial			



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	50 mg/mL, 1 mL	Solution for Injection, Ampule			
Dexamethasone	500 mcg	Tablet			
Dexamethasone	500 mcg	Tablet			
Vasocoinstrictor					
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 Philippine Professionals Alliance Against COVID-19 (HFAAC) Unified COVID-19 Algorithms as of 15 December 2021.

