

MASTER COPY



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

October 22, 2021

CUSTOMS MEMORANDUM CIRCULAR

NO. 229-2021

To: All Deputy Commissioners
All Service Directors
All District/Port Collectors
All Others Concerned

SUBJECT: ENDORSEMENT OF THE UPDATES TO THE LIST OF VAT-EXEMPT PRODUCTS UNDER REPUBLIC ACT (RA) NOS. 10963 AND 11534

Attached is a copy of the letter dated October 4, 2021 from Rolando Enrique D. Domingo, MD, Director General, Food and Drug Administration (FDA), Department of Health (DOH), providing this Bureau with updates to the "List of VAT-Exempt Drugs for Hypertension, Cancer, Mental illnesses, Tuberculosis, Kidney Diseases, Diabetes and High Cholesterol".

These updates include several changes, including the delisting of three (3) entries from the List of Medicines for Kidney Diseases.

For information and guidance.

For record purposes, please confirm the dissemination of this Circular throughout your Offices within fifteen (15) days from receipt thereof.

REY LEONARDO B. GUERRERO
Commissioner



BOC-03-12435

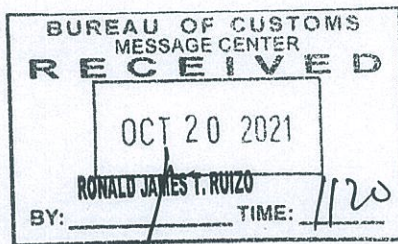


CMC NO. 229-2021 P-2
 Republic of the Philippines
 Department of Health
FOOD AND DRUG ADMINISTRATION



4 October 2021

CAESAR R. DULAY
 Commissioner
 Bureau of Internal Revenue
 Quezon City



SUBJECT : Endorsement of the Updates to the List of VAT-Exempt Products under Republic Act Nos. 10963 and 11534

Dear **Commissioner Dulay**:

Greetings!

With reference to the Implementing Guidelines on the Value-Added tax (VAT) Exemption on several health products provided under Joint Administrative Order (JAO) No. 2-2018 dated 21 December 2018 and JAO No. 2021-0001 dated 23 June 2021, may we provide you with updates to the “List of VAT-Exempt Drugs for Hypertension, Cancer, Mental illnesses, Tuberculosis, Kidney Diseases, Diabetes, and High Cholesterol”.

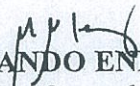
These updates include several changes, including the delisting of 3 entries from the List of Medicines for Kidney Diseases. A summary of this update is indicated in the table below:

Update(s)	Number of Entries Updated
Corrigendum to the List of Medicines for Kidney Diseases	
• Delisting from List of Medicines for Kidney Diseases	3

Should there be any questions or clarifications regarding the list, please coordinate with Ms. Gabrielle S. Gabriel at pps@fda.gov.ph.

Thank you very much.

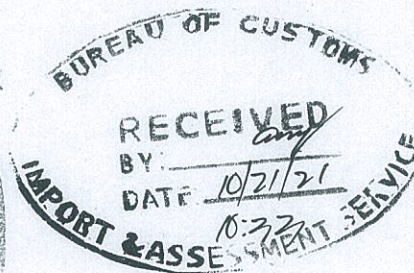
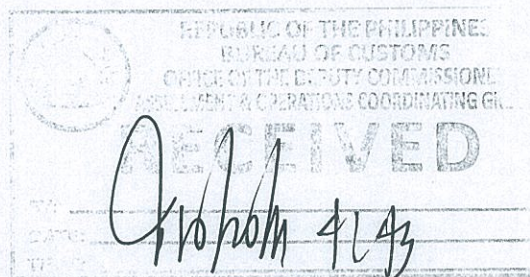
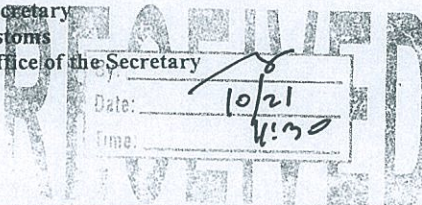
Yours truly,


ROLANDO ENRIQUE D. DOMINGO, MD
 Director General

DTN 20210730091735

CC:
 Department of Health – Office of the Secretary
 Department of Finance – Bureau of Customs
 Department of Trade and Industry – Office of the Secretary

OFFICE OF THE DIRECTOR
 IAS



**CORRIGENDUM TO THE
LIST OF MEDICINES FOR KIDNEY DISEASES**

Delisting from the List of Medicines for Kidney Diseases

No	Generic name	Dosage strength	Dosage form
1	Each 100g (approx. 82.64 mL) syrup contains: 34.5g Herbal ethanolic mixture (see reverse)	Each 100g (approx. 82.64 mL) syrup contains: 34.5g Herbal ethanolic mixture from: Sambucus nigra L. (Elder flower) 207 mg Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 207 mg Rumex crispus L. (Common sorrel herb) 207 mg Verbena officinalis L. (Verbena herb) 207 mg Gentiana lutea L. (Gentian root) 69 mg	Syrup (Oral Drops)
2	Each dragée contains: Sambucus nigra L. (Elder flower) 36mg; Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 36mg; Rumex crispus L. (Common sorrel herb) 36mg; Gentiana lutea L. (Gentian root) 12mg	Each dragée contains: Sambucus nigra L. (Elder flower) 36mg; Primula veris L. and Primula elatior (L.) Hill (Primula flower with calyx) 36mg; Rumex crispus L. (Common sorrel herb) 36mg; Gentiana lutea L. (Gentian root) 12mg	Dragée
3	Gentianae Radix (Gentian Root), Primulae Flos (Primrose Flowers With Calyx), Rumicis Herba (Common Sorrel Herb), Sambuci Flos (Elder Flowers), Verbenae Herba (Shop Vervain Wort)	6mg/18mg/18mg/18mg/18mg	Dragee