

VALUE ADDED TAX (EXEMPTION OF ACTIVE INGREDIENTS, SELECTED INPUTS AND SELECTED DRUGS OR PHARMACEUTICALS) REGULATIONS, 2015 (L.I. 2218)

ARRANGEMENT OF REGULATIONS

Regulation

1. Active ingredients and selected inputs
2. Selected drugs or pharmaceuticals

IN exercise of the power conferred on the Minister responsible for Finance by section 64 and paragraphs 14(2) and 14(3) of the First Schedule to the Value Added Tax Act, 2013 (Act 870), these Regulations are made this 18th day of June, 2015.

Regulation 1—Active ingredients and selected inputs

(1) A supply or import of the ingredients and inputs specified in Part A of the Schedule is hereby determined by the Minister responsible for Health to be a supply or import of active ingredients and selected inputs for the manufacture of pharmaceuticals for the purpose of paragraph 14(2) of the First Schedule to the Act.

(2) For the purpose of subregulation (1), inputs include

- (a) salts, derivatives and modified forms of the specified inputs; and
- (b) semi processed forms of the specified inputs such as powders, direct compression, granules and concentrates

Regulation 2—Selected drugs or pharmaceuticals

An import of the drugs or pharmaceuticals specified in Part B of the Schedule is hereby determined by the Minister responsible for Health to be an import of selected drugs or pharmaceuticals for the purpose of paragraph 14(3) of the First Schedule to the Act.

SCHEDULE

PART A

(Active ingredients and selected inputs)

(Regulation (1))

ACTIVE PHARMACEUTICAL INPUTS AND EXCIPIENTS

1. Abacavir
2. Aceclofenac
3. Acesulphame
4. Acetazolamide
5. Acetylcysteine (N-Acetyl-L-Cysteine)
6. Acetylsalicylic Acid (Aspirin)
7. Activated Charcoal

8. Acyclovir
9. Albendazole
10. Alginic Acid
11. Allopurinol
12. Alprazolam
13. Aluminium Salts
 - (a) Aluminium Hydroxide
 - (b) Aluminium Magnesium Silicate
 - (c) Aluminium Oxide
 - (d) Aluminium Phosphate
 - (e) Aluminium Stearate
14. Ambroxol Hydrochloride
15. Amikacin
16. Amiloride
17. Amino Acid Complex Concentrates
18. Aminophylline
19. Amitriptyline
20. Amlodipine
21. Ammonium Salts
22. Amodiaquine
23. Amoxicillin Trihydrate
24. Ampicillin Trihydrate
25. Anastrozole
26. Anise Oil (Aniseed Oil)
27. Artemisinin and its Derivatives
 - (a) Arteether
 - (b) Artemether
 - (c) Artesunate
28. Aspartame
29. Atazanavir

30. Atenolol
31. Atomoxetine
32. Atorvastatin
33. Atropine
34. Azaerythromycin-A
35. Azathioprine
36. Azithromycin
37. Bacitracin
38. Beclomethasone
39. Beeswax
40. Bendroflumethiazide (Bendrofluazide)
41. Bentoflumazole
42. Bentonite
43. Benzalkonium
44. Benzatropine
45. Benzoic Acid and its Salts
46. Benzoic Tolubalsum
47. Benzoin
48. Benztropine
49. Benzyl Alcohol
50. Benzyl Benzoate
51. Betamethasone
52. Biotin
53. Bisacodyl
54. Bisoprolol
55. Borax (Sodium Borate)
56. Boric Acid and its Salts
57. Bromhexine HCl
58. Butylated Hydroxy Anisole
59. Butylated Hydroxy Toluene

60. Caffeine
61. Cajaput Oil
62. Calamine
63. Calcium Salts
 - (a) Calcium Alginate
 - (b) Calcium Carbonate
 - (c) Calcium Chloride
 - (d) Calcium Gluconate
 - (e) Calcium Phosphate
 - (f) Calcium Stearate
 - (g) Calcium Sulfate
64. Candesartan
65. Capreomycin
66. Capsicum Oleoresin
67. Carbamazepine
68. Carbimazole
69. Carbocisteine
70. Carbonyl Iron Powder
71. Carboxymethyl Cellulose
72. Carnitine
73. Carvedilol
74. Cascara Extract
75. Cefixime
76. Cefotaxime
77. Cefpodoxime
78. Ceftriaxone
79. Cefuroxime
80. Cellulose Salts
81. Cephalexin
82. Cetirizine

83. Cetrimide
84. Cetyl Alcohol
85. Cetylpyridinium Chloride
86. Chlorambucil
87. Chloramphenicol for sterile preparations
88. Chlordiazepoxide
89. Chlorhexidine
90. Chlorocresol
91. Chlorpheniramine
92. Chlorpromazine
93. Chlorzoxazone
94. Chymotrypsin
95. Ciclopirox
96. Ciprofloxacin
97. Citric Acid
98. Clarithromycin
99. Clavulanic Acid
100. Clindamycin
101. Clomifene
102. Clopidogrel
103. Clotrimazole
104. Cloxacillin
105. Clozapine
106. Codeine
107. Colours for pharmaceutical production
108. Copovidone (Crospovidone)
109. Copper Salts
 - (a) Copper Sulphate
 - (b) Copper Chloride
110. Cresol

111. Croscarmellose (Al-Di-Sol)
112. Cyclophosphamide
113. Cycloserine
114. Cysteine
115. D - Panthenol
116. Dexamethasone
117. Dexpanthenol
118. Dextran
119. Dextromethorphan
120. Dextrose
121. Diazepam
122. Dibutyl Phthalate
123. Diclofenac
124. Diethylcarbamazine Citrate
125. Digoxin
126. Dihydroartemisin
127. Dill Oil
128. Dimethicone Activated
129. Diphenhydramine
130. Diphenydopamine
131. Dithranol
132. Docusate Sodium
133. Domperidone
134. Doxycycline
135. Econazole
136. Edetic Acid (Ethylenediaminetetraacetic Acid - Edta)
137. Efavirenz
138. Elvitegravir
139. Emtracitabine
140. Enalapril

141. Ephedrine
142. Ergotamine
143. Erythromycin
144. Escitalopram
145. Esomeprazole
146. Ethambutol
147. Ethinyl Estradiol
148. Ethionamide
149. Ethoxylated Castor Oil (Polyethoxylated Castor Oil)
150. Eucalyptus Oil
151. Felodipine
152. Fexofenadine
153. Finasteride
154. Flucloxacillin
155. Fluconazole
156. Fluorescein
157. Fluoxetine
158. Flupentixol
159. Fluphenazine Decanoate
160. Fluticasone
161. Fluvastatin
162. Folic Acid
163. Furazolidone
164. Furosemide (Frusemide)
165. Ganciclovir
166. Gelatin
167. Gentian Violet
168. Ginger Oleonesin
169. Glacial Acetic Acid
170. Glibenclamide (Glyburide)

171. Gliclazide
172. Glimepiride
173. Glucose Powder and Liquid
174. Glycerine
175. Glycerophosphate Salts
176. Glycine
177. Griseofulvin
178. Guaiphenesin
179. Gums for pharmaceutical manufacture
 - (a) Gum Acacia
 - (b) Gum Guar
 - (c) Gum Tragacanth
 - (d) Gum Xanthan
180. Haemoglobin
181. Haloperidol
182. Hexetidine
183. Hydralazine
184. Hydrochlorothiazide
185. Hydrocortisone (Cortisol)
186. Hydrogenated Castor Oil
187. Hydroxypropyl Cellulose
188. Hydroxypropylmethyl Cellulose
189. Hydroxyurea
190. Hyoscine
191. Ibuprofen
192. Inositol
193. Iodine
194. Ipecacuanha (Ipecac)
195. Iron Salts
 - (a) Ferric Ammonium Citrate

- (b) Ferrous Fumarate
 - (c) Ferrous Gluconate
 - (d) Ferrous Sulphate
 - (e) Iron (III) Hydroxide Polymaltose
 - (f) Iron Dextran
 - (g) Iron Oxides
 - (h) Iron Sucrose
196. Isoniazid
 197. Isopropyl Alcohol
 198. Isosorbide
 199. Isotretinoin
 200. Isphaghuala
 201. Itraconazole
 202. Kanamycin
 203. Kaolin
 204. Ketoconazole
 205. Ketoprofen
 206. Ketorolac
 207. Lactose
 208. Lamotrigine
 209. Lamivudine
 210. Lanolin
 211. Lansoprazole
 212. Leucine
 213. Levofloxacin
 214. Levonorgestrel
 215. Liquorice
 216. Lisinopril
 217. Lithium Carbonate
 218. Liver Extract

- 219. Loperamide Hydrochloride
- 220. Lopinavir
- 221. Loratadine
- 222. Lorazepam
- 223. Losartan
- 224. Lumefantrine
- 225. Lysine
- 226. Magnesium Salts
 - (a) Magnesium Aluminum Silicate
 - (b) Magnesium Carbonate
 - (c) Magnesium Chloride
 - (d) Magnesium Oxide
 - (e) Magnesium Silicate
 - (f) Magnesium Stearate
 - (g) Magnesium Trisilicate
 - (h) Magnesium Sulphate
- 227. Manganese Salts
 - (a) Manganese Sulphate
 - (b) Manganese Sulphite
- 228. Maize Starch
- 229. Mannitol
- 230. Mebendazole
- 231. Menthol
- 232. Mercurochrome (Merbromine)
- 233. Metformin
- 234. Methotrexate
- 235. Methyl Parahydroxy Benzoic Acid and its Salts
- 236. Methyl Salicylate
- 237. Methyldopa
- 238. Methylene Chloride

239. Methylphenidate
240. Methylprogesterone
241. Metoclopramide
242. Metoprolol
243. Metronidazole
244. Miconazole
245. Microcrystalline Cellulose
246. Midazolam
247. Misoprostol
248. Molybdenum Chloride
249. Moxifloxacin
250. Mupirocin
251. Nevirapine
252. Olanzapine
253. Paliperidone
254. Paroxetine
255. Nalidixic Acid
256. Naproxen
257. Neomycin
258. Nicotinamide (Niacinamide)
259. Nifedipine
260. Nystatin
261. Ofloxacin
262. Omeprazole
263. Ornidazole
264. Oxytetracycline Hcl
265. Oxytocin
266. Para-Amino Salycilic Acid
267. Paracetamol
268. Paraffin (Light, Heavy, Emulsifying)

- 269. Pas Sodium
- 270. Penciclovir
- 271. Penicillin and its Salts
- 272. Peppermint Oil
- 273. Peptone
- 274. Pethidine
- 275. Petroleum Jelly
- 276. Pharmaceutical Dyes and Lakes
- 277. Pharmaceutical Flavours
- 278. Pheniramine
- 279. Phenobarbital (Phenobarbitone)
- 280. Phenylephrine
- 281. Phenylpropanolamine
- 282. Phenytoin
- 283. Phytomenadione (Phylloquinone, Vitamin K1)
- 284. Pioglitazone
- 285. Peraquine
- 286. Piperazine
- 287. Piroxicam
- 288. Polacrillin Potassium
- 289. Poloxamer
- 290. Polymyxin B Sulphate
- 291. Polysorbate Salts
- 292. Polyvinyl Pyrolidone (PVP)
- 293. Potassium Salts
 - (a) Potassium Alginate
 - (b) Potassium Benzoate
 - (c) Potassium Chloride
 - (d) Potassium Citrate
 - (e) Potassium Glycerophosphate

(f) Potassium Hydroxide
(g) Potassium Metabisulfite
(h) Potassium Sorbate
294. Potato Starch
295. Povidone Iodine (Polyvinyl Pyrolidone Iodine)
296. Praziquantel
297. Prazosin Hydrochloride
298. Prednisolone
299. Pregelatinized Starch
300. Proguanil
301. Promethazine
302. Propranolol
303. Propyl Parahydroxybenzoic Acid and Salts
304. Propylene Glycol (Monopropylene Glycol)
305. Protein Hydrolysate
306. Proteolysed Liver Powder
307. Prothionamide
308. Pseudoephedrine
309. Pyrantel
310. Pyrazinamide
311. Pyrimethamine
312. Quinine
313. Rabeprazole
314. Ramipril
315. Ranitidine
316. Rifampicin
317. Risperidone
318. Ritonavir
319. Rosuvastatin
320. Salbutamol

- 321. Salicylic Acid
- 322. Secnidazole
- 323. Securinine
- 324. Selenium Sulphide
- 325. Senna
- 326. Sertraline
- 327 Silicon Dioxide
- 328. Simethicone
- 329. Simvastatin
- 330. Sodium Salts
 - (a) Sodium Starch Glycolate
 - (b) Sodium Stearyl Fumarate
 - (c) Sodium Acetate
 - (d) Sodium Alginate
 - (e) Sodium Ascorbate
 - (f) Sodium Benzoate
 - (g) Sodium Bicarbonate
 - (h) Sodium Borate
 - (i) Sodium Chloride
 - (j) Sodium Citrate
 - (k) Sodium Cromoglycate
 - (l) Sodium Croscarmellose
 - (m) Sodium Cyclamate
 - (n) Sodium Glycerophosphate
 - (o) Sodium Hyaluronate
 - (p) Sodium Hydrogen Divalproate
 - (q) Sodium Hydroxide
 - (r) Sodium Lactate
 - (s) Sodium Lauryl Sulphate
 - (t) Sodium Metabisulphate

(u) Sodium Phosphate
(v) Sodium Propionate
(w) Sodium Starch Glycolate
(x) Sodium Stearate
(y) Sodium Sulfite
(z) Sodium Valproate
331. Sorbic Acid
332. Sorbitol
333. Spironolactone
334. Squill
335. Stannous Chloride (Tin (II) Chloride)
336. Stavudine
337. Stearic Acid
338. Sucralose
339. Sulfamethoxazole (Sulphamethoxazole)
340. Sulfasalazine
341. Sulphadiazine
342. Sulphadoxine
343. Sulphamethoxypyridine
344. Sulphathiazole
345. Sulphur
346. Talc
347. Tamoxifen
348. Tartaric Acid
349. Tenofovir Disoproxil Fumarate
350. Terbutaline
351. Terizidone
352. Tetracycline for sterile preparations
353. Theophylline
354. Thiopentone

355. Thiourea
356. Thymol
357. Tinidazole
358. Titanium Dioxide
359. Tolu
360. Topiramate
361. Tramadol
362. Travirine
363. Trifluoperazine
364. Trihexyphenidyl
365. Trimethoprim
366. Tripolidine[sic]
367. Urea
368. Valsartan
369. Verapamil Hydrochloride
370. Vitamin A (Retinol)
371. Vitamin B 1 (Thiamine)
372. Vitamin B 12 (Cyanocobalamin)
373. Vitamin B 2 (Riboflavin)
374. Vitamin B 6 (Pyridoxine)
375. Vitamin C (Ascorbic Acid And Its Salts)
376. Vitamin D (Calciferol)
377. Vitamin D3 (Cholecalciferol)
378. Vitamin E (Tocopherol/D-Alpha-Tocopherol)
379. Vitamin P
380. Wheat Starch
381. Xanthan Gum
382. Zidovudine
383. Glass Bottles, Vials, and Ampoules for pharmaceutical products
384. Caps and closures for glass bottles, Vials, and Ampoules for pharmaceutical products

- 385. Flexible foils, films and laminates for blister packing pharmaceuticals
- 386. Infusion Bags and Bottles and their caps and Stoppers
- 387. Pharmaceutical Dosage Dispensers.
- 388. Packets, jackets, labels and drug information inserts for pharmaceutical packaging
- 389. PVC, PVDC Films for blister packing pharmaceutical products
- 390. Tubes for packing of pharmaceutical products
- 391. Tablet coating material ready mix
- 392. Empty Hard Gelatin Capsules

Part B

(Selected Drugs Or Pharmaceuticals)

(Regulation (2))

- 1. Irinotecan
- 2. Dalteparin
- 3. Epirubicin
- 4. Enoxaparin
- 5. Insulin Glargine
- 6. Inj. Meropenem
- 7. Inj. Peginterferon Alfa-2 A
- 8. Inj. Trastuzumab
- 9. Inj. Rituximab
- 10. Inj. Zoledronic Acid
- 11. Inj. Insulin Aspart
- 12. Inj. Insulin Aspart 30%/Promatine Insulin Asp.
- 13. Inj. Insulin Determir
- 14. Inj. Liraglutide
- 15. Inj. Oxaliplatin
- 16. Latanoprost(Gutt)
- 17. Tab. Exemestane
- 18. Tab. Anastrozole
- 19. Inj. Cisplatin

20. Inj. Etoposide
21. Inj. Actinomycin D
22. Inj. Paclitaxel
23. Inj. Adriamycin
24. Inj. Docitaxel

Vaccines, Immunoglobulins and Sera

25. Inj. Tuberculin (PPD)
26. Inj. Anti D RH Immunoglobulin
27. Inj. Antirabies Immunoglobulin
28. Inj. Antisnake Serum
29. Inj. Tetanus Human Immunoglobulin
30. Inj. 'Five In One' Vaccine
31. Inj. BCG Vaccine
32. Inj. Hepatitis B Vaccine
33. Inj. Measles Vaccine
34. Oral Solution Poliomyelitis Vaccine
35. Inj. Yellow Fever Vaccine
36. Inj. Meningococcal Vaccine
37. Inj. Rabies Vaccine

Program Medicines (Tuberculosis)

38. 3rhze+2s+5rhe (Category II)
39. 2 Rhz +4rh(Pediatric 21-30kg)
40. 2 Rhz +4rh(Pediatric 5-20kg)
41. 2 Rhze + 4rh (Category 1*3)
42. Capreomycin
43. Cycloserine
44. Ethambutol
45. Isoniazid
46. Kanamycin
47. Levofloxacin

48. Para-Aminosalicylate)(Pas) Sodium
49. Prothionamide
50. Pyrazinamide
51. Pyridoxine
52. Rifampicin + Isoniazid
53. Rifampicin + Isoniazid +Pyrazinamide
54. Rifampicin +Isoniazid+ Pyrazinamide +Ethambutol
55. Streptomycin Injection

Psychotropic Medicines

56. Alprazolam
57. Amitriptylline Hcl
58. Atomoxetine
59. Atropine Sulphate
60. Benztropine
61. Carbamazepine
62. Chorpromazine
63. Clozapine
64. Diazepam
65. Escitalopram
66. Fluoxetine
67. Flupentixol
68. Fluphenazine Decanoate
69. Haloperidol
70. Imipramine
71. Lamotrigine
72. Lithium Carbonate
73. Lorazepam
74. Methylphenidate
75. Olanzapine
76. Paliperidone

77. Paroxetine

78. Phenobarbitone

79. Phenytoin Sodium

80. Risperidone

81. Sertraline

82. Sodium Valpoate

83. Thiopentone Sodium

84. Topiramate

85. Trifluoperazine Hcl

86. Trihexyphnidyl Hcl

Program Medicines (HIV/AIDS)

87. [Tenofovir 300mg+Lamivudine 300mg]+Nevirapine 200mg (Copack)

88. Abacavir 20mg/ML, Oral Solution, Bottle of 240 ML

89. Abacavir Tablet, 300 Mg

90. Atazanavir (As Sulfate)/Ritonavir Tablets 300/100mg, 30 Tabs

91. Atazanavir + Ritonavir

92. Benzathine 2.4 M.U Injection

93. Efavirenz 200mg, Tablets, 90 Tabs

94. Efavirenz 50mg, Capsule, 30 Caps

95. Efavirenz 600mg, Tablets, 30 Tabs

96. Efavirenz Capsule, 100 Mg

97. Efavirenz Capsule, 200 Mg

98. Efavirenz Capsule, 600mg

99. Efavirenz/Emtricitabine/Tenofovir Disoproxil Fumarate 600/200/300mg, Tablets, 30 Tabs

100. Emtricitabine+Tenofovir 200mg+300mg

101. Hiv 1+2, Oraquick Advance Rapid Antibody Kit

102. Hiv 1-2-O, First Response V.3.0, Cards, Kit

103. Lamivudine +Tenofovir, 150mg+ 300mg

104. Lamivudine 10mg/ML, Oral Solution, Bottle of 240ml

105. Lamivudine Tablet 150mg

106. Lamivudine/Zidovudine + Efavirenz 150/300mg+600mg, Tablets, Co-Blister 60+30 Tabs
107. Lamivudine/Zidovudine/Nevirapine 150 /300/200mg, Tablets, 60 Tabs
108. Lopinavir/Ritonavir 200/50mg, Tablets, 120 Tabs
109. Nevirapine 10mg/ML, Oral Suspension, Bottle of 240ml
110. Nevirapine Tablet, 200 Mg
111. Sulfasalazine 500mg
112. Tenofovir +Lamivudine+ Efavirenz
113. Tenofovir +Lamivudine+ Nevirapine
114. Tenofovir Disoproxil Fumarate Tablet, 300mg
115. Zidovudine + Lamivudine Tablet, 300 Mg +150 Mg
116. Zidovudine 10mg/ML, Oral Solution, Bottle of 240ml
117. Zidovudine 300mg, Tablets, 60 Tabs
118. Zidovudine Capsule, 100 Mg.

HON. SETH TERKPER

Minister responsible for Finance

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