

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover :
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- 2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
 - (a) As unmixed products :
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardized or dissolved in any solvent;
 - (b) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.																		
	3001.20	- Extracts of glands or other organs or of their secretions	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3001.90	- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.																		
	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	3002.20	- Vaccines for human medicine	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3002.30	- Vaccines for veterinary medicine	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3002.90	- Other :																	
	3002.90.10	--- Saxitoxin ([[(4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo [1,2-c]purin-4-yl]methyl carbamate)	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3002.90.90	--- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.																	
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3003.20	- Containing other antibiotics	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :																	
	3003.31	-- Containing insulin	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3003.39	-- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3003.90	- Other :																	
		--- Ayurveda / Herbal preparations :																	
	3003.90.11	---- Schedule 01 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	30% or Rs.2000/= per Kg	
	3003.90.12	---- Schedule 02 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	20% or Rs.500/= per Kg	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	3003.90.13	---- Schedule 03 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	10% or Rs.200/= per Kg		
	3003.90.14	---- Schedule 04 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3003.90.15	---- Schedule 05 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	35% or Rs.2000/= per Kg		
	3003.90.19	---- Other	L	kg					Free	Free		Free		Free	12%	Ex	2%	35% or Rs.2000/= per Kg		
	3003.90.90	--- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.																		
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.20	- Containing other antibiotics	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :																		
	3004.31	-- Containing insulin	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.32	-- Containing adrenal corticosteroid hormones, their derivatives or structural analogues	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.39	-- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.50	- Other medicaments containing vitamins or other products of heading 29.36	L	kg					Free	Free		Free		Free	Ex	Ex	Ex			
	3004.90	- Other :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- Ayurveda / Herbal preparations																	
	3004.90.11	---- Schedule 01 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	30% or Rs.2000/= per Kg	
	3004.90.12	---- Schedule 02 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	20% or Rs.500/= per Kg	
	3004.90.13	---- Schedule 03 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	10% or Rs.200/= per Kg	
	3004.90.14	---- Schedule 04 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3004.90.15	---- Schedule 05 preparations certified by the Commissioner of Ayurveda	L	kg					Free	Free		Free		Free	12%	Ex	2%	35% or Rs.2000/= per Kg	
	3004.90.19	---- Other	L	kg					Free	Free		Free		Free	12%	Ex	2%	35% or Rs.2000/= per Kg	
	3004.90.20	--- Antineoplastics and immunosuppressives	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3004.90.90	--- Other	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.																	
	3005.10	- Adhesive dressings and other articles having an adhesive layer		kg										25%	12%	5%	2%	Rs.100/= per kg	
	3005.90	- Other		kg										25%	12%	5%	2%	Rs.100/= per kg	
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.20	- Blood-grouping reagents	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	L	kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.40	- Dental cement and other dental fillings; bone reconstruction cements		kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.50	- First-aid boxes and kits		kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		kg					Free	Free		Free		Free	Ex	Ex	Ex		
		- Other :																	
	3006.91	-- Appliances identifiable for ostomy use		kg					Free	Free		Free		Free	Ex	Ex	Ex		
	3006.92	-- Waste pharmaceuticals	B	kg					Free	Free		Free		Free	Ex	Ex	Ex		