

## 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 standardised 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;
- (i) 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;
- (j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

**Subheading Notes.**

1.-For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed:
  - (1)The products mentioned in (a) above dissolved in water or in other solvents;
  - (2)The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
  - (3)The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.-Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN) ; artelinic acid or its salts; artemolol (INN); artemotil (INN) ;artemether (INN); artesunate (INN); chloroquine (INN) ; dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN);piperazine (INN) ;pyrimethamine (INN) or sulfadoxine (INN).

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>30.01</b>		<b>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.</b>																		
	3001.20.00	- Extracts of glands or other organs or of their secretions	kg	L					Free	Free		Free		Free	Free	Ex	Ex			
	3001.90.00	- Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex			
<b>30.02</b>		<b>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.</b>																		
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes																		
	3002.11.00	-- Malaria diagnostic test kits	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex			
	3002.12.00	-- Antisera and other blood fractions	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3002.19.00	-- Other	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3002.20.00	- Vaccines for human medicine	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3002.30.00	- Vaccines for veterinary medicine	kg	L	Free					Free	Free		Free		Free	Free	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)	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3002.90.90	--- Other	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
<b>30.03</b>		<b>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.</b>																			
	3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3003.20.00	- Other, containing -antibiotics	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
		- Other, containing hormones or other products of heading 29.37:																			
	3003.31.00	-- Containing insulin	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex			
	3003.39.00	-- Other	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
		- Other, containing alkaloids or derivatives thereof :																			
	3003.41.00	-- Containing ephedrine or its salts	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3003.42.00	-- Containing pseudoephedrine (INN) or its salts	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3003.43.00	-- Containing norephedrine or its salts	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3003.49.00	-- Other	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg							Free	Free		Free		Free	Free	Ex	Ex			
	3003.90	- Other :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- Ayurveda / Herbal preparations :																	
	3003.90.11	---- Schedule 01 preparations certified by the Commissioner of Ayurveda	kg	L				Free	Free		Free			Free	8%	Ex	30% or Rs.2,000/= per kg		
	3003.90.12	---- Schedule 02 preparations certified by the Commissioner of Ayurveda	kg	L				Free	Free		Free			Free	8%	10.0%	20% or Rs.500/= per kg		
	3003.90.13	---- Schedule 03 preparations certified by the Commissioner of Ayurveda	kg	L				Free	Free		Free			Free	8%	10.0%	10% or Rs.200/= per kg		
	3003.90.14	---- Schedule 04 preparations certified by the Commissioner of Ayurveda	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3003.90.15	---- Schedule 05 preparations certified by the Commissioner of Ayurveda	kg	L				Free	Free		Free			Free	8%	10.0%	35% or Rs.2,000/= per kg		
	3003.90.19	---- Other	kg	L				Free	Free		Free			Free	8%	10.0%	35% or Rs.2,000/= per kg		
	3003.90.90	--- Other	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
<b>30.04</b>		<b>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.</b>																	
	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3004.20.00	- Other, containing antibiotics	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
		- Other, containing hormones or other products of heading 29.37 :																	
	3004.31.00	-- Containing insulin	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3004.39.00	-- Other	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
		- Other, containing alkaloids or derivatives thereof :																	
	3004.41.00	-- Containing ephedrine or its salts	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3004.42.00	-- Containing pseudoephedrine (INN) or its salts	kg	L				Free	Free		Free		Free	Free	Ex	Ex			
	3004.43.00	-- Containing norephedrine or its salts	kg	L				Free	Free		Free		Free	Free	Ex	Ex			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	3004.49.00	-- Other	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3004.50.00	- Other, containing vitamins or other products of heading 29.36	kg	L						Free	Free		Free		Free	Free	Ex	Ex			
	3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg							Free	Free		Free		Free	Free	Ex	Ex			
	3004.90	- Other :																			
		--- Ayurveda / Herbal preparations																			
	3004.90.11	---- Schedule 01 preparations certified by the Commissioner of Ayurveda	kg	L						Free	Free		Free		Free	8%	Ex		30% or Rs.2,000/= per kg		
	3004.90.12	---- Schedule 02 preparations certified by the Commissioner of Ayurveda	kg	L						Free	Free		Free		Free	8%	Ex		20% or Rs.500/= per kg		
	3004.90.13	---- Schedule 03 preparations certified by the Commissioner of Ayurveda	kg	L						Free	Free		Free		Free	8%	Ex		10% or Rs.200/= per kg		
	3004.90.14	---- Schedule 04 preparations certified by the Commissioner of Ayurveda	kg	L						Free	Free		Free		Free	Ex	Ex				
	3004.90.15	---- Schedule 05 preparations certified by the Commissioner of Ayurveda	kg	L						Free	Free		Free		Free	8%	Ex		35% or Rs.2,000/= per kg		
	3004.90.19	---- Other	kg	L						Free	Free		Free		Free	8%	Ex		35% or Rs.2,000/= per kg		
	3004.90.20	--- Antineoplastics and immunosuppressives	kg	L						Free	Free		Free		Free	Ex	Ex				
	3004.90.90	--- Other	kg	L						Free	Free		Free		Free	Ex	Ex				
<b>30.05</b>		<b>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.</b>																			
	3005.10.00	- Adhesive dressings and other articles having an adhesive layer	kg												15%	8%	10.0%		Rs.350/= per kg		
	3005.90.00	- Other	kg												15%	8%	10.0%		Rs.350/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>30.06</b>		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>																		
	3006.10.00	- 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	kg	L					Free	Free		Free		Free	Free	Ex	Ex			
	3006.20.00	- Blood-grouping reagents	kg	L					Free	Free		Free		Free	Free	Ex	Ex			
	3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	L					Free	Free		Free		Free	Free	Ex	Ex			
	3006.40.00	- Dental cement and other dental fillings; bone reconstruction cements	kg						Free	Free		Free		Free	Free	Ex	Ex			
	3006.50.00	- First-aid boxes and kits	kg						Free	Free		Free		Free	Free	Ex	Ex			
	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg						Free	Free		Free		Free	Free	Ex	Ex			
	3006.70.00	- 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	Free	Ex	Ex			
		- Other :																		
	3006.91.00	-- Appliances identifiable for ostomy use	kg						Free	Free		Free		Free	Free	Ex	Ex			
	3006.92.00	-- Waste pharmaceuticals	kg	B					Free	Free		Free		Free	Free	Ex	Ex			