

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) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
- (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);
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
- (i) Diagnostic reagents of heading 38.22.

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) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.
- (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;
- (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.

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: ~~artemisinin (INN)~~, artemic acid or its salts; arteminol (INN).;

| HS Hdg | HS Code | Description | Unit | ICL/SLST | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Excise (S.P.D) | SSCL | SCL |
|--------|------------|--|------|----------|-------------------|----|----|----|------|------|----|------|----|------|----------|-----|-----|----|------|----|----------------|------|-----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | |
| 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 | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | 3001.90 | - Other | kg | L | | | | | Free | 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; cell cultures, whether or not modified (+). | | | | | | | | | | | | | | | | | | | | | |
| | | - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | | | | | | | | | | | | | | | | | | | | | |
| | 3002.12 | -- Antisera and other blood fractions | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | 3002.13 | -- 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 | | | | | Ex | |
| | 3002.14 | -- 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 | | | | | Ex | |
| | 3002.15 | -- 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 | | | | | Ex | |
| | | - Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products : | kg | | | | | | | | | | | | | | | | | | | 2.5% | |
| | 3002.41 | -- Vaccines for human medicine | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | 2.5% | |
| | 3002.42 | -- Vaccines for veterinary medicine | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | 2.5% | |
| | | -- Other | | | | | | | | | | | | | | | | | | | | | |
| | 3002.49.10 | --- Saxitoxin ([[(4R)-10,10-dihydroxy-2,6-diliminoctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl]methyl carbamate) | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | 3002.49.90 | --- Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | | - Cell cultures, whether or not modified : | | | | | | | | | | | | | | | | | | | | | |
| | 3002.51 | -- Cell therapy products | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | 2.5% | |
| | 3002.59 | -- Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | 2.5% | |
| | 3002.90 | - Other | kg | L | | | | | Free | 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 | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | 3003.20 | - Other, containing -antibiotics | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | | - Other, containing hormones or other products of heading 29.37: | | | | | | | | | | | | | | | | | | | | | |
| | 3003.31 | -- Containing insulin | kg | L | Free | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | 3003.39 | -- Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | |
| | | - Other, containing alkaloids or derivatives thereof : | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Excise (S.P.D) | SSCL | S C | L |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|------|----|------|-------------|-----|-----|----|---------------------------|----------------------|-------------------|------|--------|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | |
| | 3003.41 | -- | Containing ephedrine or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3003.42 | -- | Containing pseudoephedrine (INN) or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3003.43 | -- | Containing norephedrine or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3003.49 | -- | Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3003.60 | - | Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Ayurveda / Herbal preparations : | | | | | | | | | | | | | | | | | | | | | | |
| | 3003.90.11 | ---- | Schedule 01 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | 15% | 18% | Ex | | 20% or Rs.2,000/= per kg. | 24% or Rs.1600/= kg. | | 2.5% | | |
| | 3003.90.12 | ---- | Schedule 02 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | Free | 18% | 10% | 6% | 15% or Rs.500/= per kg. | 16% or Rs.400/= kg. | | 2.5% | | |
| | 3003.90.13 | ---- | Schedule 03 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | Free | 18% | 10% | 6% | 7% or Rs.200/= per kg. | 8% or Rs.160/= kg. | | 2.5% | | |
| | 3003.90.14 | ---- | Schedule 04 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3003.90.15 | ---- | Schedule 05 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | 15% | 18% | Ex | | 25% or Rs.2,000/= per kg. | 28% or Rs.1600/= kg. | | 2.5% | | |
| | 3003.90.19 | ---- | Other | kg | L | | | | | Free | Free | | Free | | | 15% | 18% | Ex | | 25% or Rs.2,000/= per kg. | 28% or Rs.1600/= kg. | | 2.5% | | |
| | 3003.90.90 | ---- | Other | kg | L | | | | | Free | 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 | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.20 | - | Other, containing antibiotics | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | | - | Other, containing hormones or other products of heading 29.37 : | | | | | | | | | | | | | | | | | | | | | | |
| | 3004.31 | -- | Containing insulin | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.32 | -- | Containing corticosteroid hormones, their derivatives or structural analogues | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.39 | -- | Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | | - | Other, containing alkaloids or derivatives thereof : | | | | | | | | | | | | | | | | | | | | | | |
| | 3004.41 | -- | Containing ephedrine or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.42 | -- | Containing pseudoephedrine (INN) or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.43 | -- | Containing norephedrine or its salts | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.49 | -- | Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.50 | - | Other, containing vitamins or other products of heading 29.36 | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.60 | - | Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Ayurveda / Herbal preparations | | | | | | | | | | | | | | | | | | | | | | |
| | 3004.90.11 | ---- | Schedule 01 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | Free | 18% | Ex | | 25% or Rs.2,000/= per kg. | 24% or Rs.1600/= kg. | | 2.5% | | |
| | 3004.90.12 | ---- | Schedule 02 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | Free | 18% | Ex | | 15% or Rs.500/= per kg. | 16% or Rs.400/= kg. | | 2.5% | | |
| | 3004.90.13 | ---- | Schedule 03 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | Free | 18% | Ex | | 7% or Rs.200/= per kg. | 8% or Rs.160/= kg. | | 2.5% | | |
| | 3004.90.14 | ---- | Schedule 04 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.90.15 | ---- | Schedule 05 preparations certified by the Commissioner of Ayurveda | kg | L | | | | | Free | Free | | Free | | | 15% | 18% | Ex | | 25% or Rs.2,000/= per kg. | 28% or Rs.1600/= kg. | | 2.5% | | |
| | 3004.90.19 | ---- | Other | kg | L | | | | | Free | Free | | Free | | | 15% | 18% | Ex | | 25% or Rs.2,000/= per kg. | 28% or Rs.1600/= kg. | | 2.5% | | |
| | 3004.90.20 | ---- | Antineoplastics and immunosuppressives | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3004.90.90 | ---- | Other | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Excise (S.P.D) | SSCL | S C | L |
|--------|---------|----|---|------|--------------|-------------------|----|----|----|------|------|----|------|----|------|-------------|-----|-----|----|-----------------|----|-------------------|------|--------|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | |
| 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 | | | | | | | | | | | | 20% | 18% | 10% | | Rs.250/= per kg | | | 2.5% | | |
| | 3005.90 | - | Other | kg | | | | | | | | | | | | 20% | 18% | 10% | | Rs.250/= per kg | | | 2.5% | | |
| 30.06 | | | Pharmaceutical goods specified in Note 4 to this Chapter. | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3006.30 | - | Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | kg | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3006.40 | - | Dental cement and other dental fillings; bone reconstruction cements | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3006.50 | - | First-aid boxes and kits | kg | | | | | | Free | 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 | 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 | Free | Ex | Ex | | | | | Ex | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | | | | |
| | 3006.91 | -- | Appliances identifiable for ostomy use | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3006.92 | -- | Waste pharmaceuticals | kg | B | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | 3006.93 | -- | Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses. | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | | | | | Ex | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |