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 fo 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
 - (ij) 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), ematopoietins 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;
 - (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
 - (I) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

- 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 parmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN);piperaquine (INN) ;pyrimethamine (INN) or sulfadoxine (INN).

					TCL /				Pr	efere	ntial D	uty				Gen		P	AL	C	ess	Excise		S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	l	GEN	SG	(S.P.D)	SSCL	C
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																					
	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 microorganisms (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 3002.42		Vaccines for human medicine Vaccines for veterinary medicine	kg kg	L	Free Free				Free Free	Free Free		Free Free		Free Free	Free Free	Ex Ex	Ex Ex					2.5% 2.5%	
	3002.49.10		Other Saxitoxin ([(4R)-10,10-dihydroxy-2,6-																					\blacksquare
			diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin- 4-yl]methyl carbamate)		L					Free			Free		Free	Free	Ex	Ex					Ex	
	3002.49.90		Other Cell cultures, whether or not modified:	kg	L					Free	Free		Free		Free	Free	Ex	Ex					EX	\vdash
	3002.51		Cell therapy products Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex Ex					2.5%	\blacksquare
	3002.59 3002.90		Other	kg kg	L					Free Free	Free Free		Free Free		Free Free	Free Free	Ex Ex	Ex					2.5% 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 Other, containing hormones or other	kg	L	Free				Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.31		products of heading 29.37: Containing insulin	ka	1	Free				Free	Free		Free		Free	Free	Ex	Ex		1			Ex	\vdash
	3003.39		Other	kg kg	L	i i ee		<u> </u>	<u> </u>	Free			Free	<u> </u>	Free	Free	Ex	Ex					Ex	
		-	Other, containing alkaloids or derivatives																					
	3003.41		thereof : Containing ephedrine or its salts	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.42		Containing pseudoephedrine (INN) or its	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	
	3003.43		salts Containing norephedrine or its salts	kg	-					Free	Free		Free		Free	Free	Ex	Ex		-			Ex	$\vdash\vdash$
	3003.49		Other	kg	L					Free	Free		Free		Free	Free	Ex	Ex					Ex	\Box
	3003.60	-	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter							Free	Free		Free		Free	Free	Ex	Ex					Ex	

Other: O	/				Pref	ferential D	uty			Gen		PA	L	Ce	ess	Excise	9
Avunveda / Herbal preparations :	T	HS Code Description Unit	P AD	BN	GT	IN PK	SA	SF SD	SG	Duty	VAT	Gen	SG	GEN		(S.P.D)	SSCL (
3003.90.11		- Other:															
Commissioner of Ayurveda kg L		003.90.11 Schedule 01 preparations certified by the			F	Free Free		Free		15%	18%	Ex		20% or Rs.2,000/= per kg	24% or Rs.1600/= kg.		2.5%
Commissioner of Ayurveda Kg L					F	Free Free		Free		Free	18%	10%	6%	15% or Rs.500/= per ka	16% or Rs.400/= ka.		2.5%
3003,90.15					F	Free Free		Free		Free	18%	10%	6%	7% or Rs.200/= per ka	8% or Rs.160/= ka.		2.5%
3003.90.15 Schedule 05 preparations certified by the Commissioner of Ayurveda kg L 3003.90.19 Other kg L 3003.90.90 Other kg L 300.30.04 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 packinss for retail sale. 3004.10 Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streotomyclis or their derivatives 3004.20 Other, containing normones or other products of heading 29.37 : 3004.31 Containing porticosteroid hormones, their derivatives or structural analogues kg L 3004.32 Containing corticosteroid hormones, their derivatives or structural analogues kg L 3004.39 Other Containing penicillins or derivatives kg L 3004.41 Containing penicillins or derivatives kg L 3004.42 Containing penicillins or its salts kg L 3004.43 Containing penicillins or derivatives kg L 3004.40 Other Containing penicillins or derivatives kg L 3004.41 Containing penicillins or its salts kg L 3004.42 Containing penicillins or its salts kg L 3004.50 Other Containing norephedrine (iNN) or its kg L 3004.50 Other Containing antimalarial active principles described in Subheading Note 2 to this Chaoter kg L 3004.90.11 Schedule 02 preparations certified by the Commissioner of Ayurveda kg L 3004.90.12 Schedule 03 preparations certified by the Commissioner of Ayurveda kg L 3004.90.11 Schedule 03 preparations certified by the Commissioner of Ayurveda kg L 3004.90.10 Other Containing analysis or other put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		i i i i i i i i i i i i i i i i i i i			F	ree Free		Free	Free	Free	Ex	Ex		DCI NG	NG.		Ex
300.390.90 Other		003.90.15 Schedule 05 preparations certified by the			F	Free Free		Free		15%	18%	Ex		25% or Rs.2,000/= per kg	28% or Rs.1600/= kg.		2.5%
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.					F	Free Free		Free		15%	18%	Ex		25% or Rs.2,000/= per ka	28% or Rs.1600/= ka.		2.5%
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 backings for retail sale. 3004.10 - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or strentomycins or their derivatives 3004.20 - Other, containing natibiotics kg L Other, containing natibiotics kg L Other, containing natibiotics kg L Other, containing natibiotics 4 c Containing corticosteroid hormones, their derivatives or structural analogues 3004.32 - Containing generations derivatives thereof: 3004.43 - Other, containing alkaloids or derivatives thereof: 3004.41 - Containing pendedrine or its salts kg L 3004.42 - Containing pseudoephedrine (INN) or its kg L 3004.43 - Containing prephedrine or its salts kg L 3004.49 - Other 3004.50 - Other, containing vitamins or other products of heading 29.36 3004.60 - Other, containing vitamins or other products of heading 29.36 3004.60 - Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter - Other: Ayurveda / Herbal preparations 3004.90.11 Schedule 01 preparations certified by the Commissioner of Ayurveda 3004.90.13 Schedule 02 preparations certified by the Commissioner of Ayurveda 3004.90.14 Schedule 03 preparations certified by the Commissioner of Ayurveda 3004.90.15 Schedule 04 preparations certified by the Commissioner of Ayurveda 3004.90.19 Other 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. 3005.00 - Adhesive dressings and other articles having an adhesive laver		003.90.90 Other kg			F	Free Free		Free	Free	Free	Ex	Ex					Ex
with a penicillanic acid structure, or streptomycins or their derivatives 3004.20 - Other, containing antibiotics kg L Other, containing normones or other products of heading 29.37: 3004.31 Containing insulin kg L 3004.32 Containing corticosteroid hormones, their derivatives or structural analogues 3004.39 Other kg L Other, containing alkaloids or derivatives thereof: 3004.41 Containing penedrine or its salts kg L 3004.42 Containing penedrine or its salts kg L 3004.43 Containing pseudoephedrine (INN) or its salts 3004.43 Other containing norephedrine or its salts kg L 3004.49 Other containing vitamins or other products of heading 29.36 3004.50 - Other, containing vitamins or other products of heading 29.36 3004.60 Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter Other: Other Other: Other		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															
3004.20 - Other, containing antibiotics kg L		with a penicillanic acid structure, or kg			F	Free Free		Free	Free	Free	Ex	Ex					Ex
products of heading 29.37 :		004.20 - Other, containing antibiotics kg			F	Free Free		Free	Free	Free	Ex	Ex					Ex
3004.31 Containing insulin 3004.32 Containing corticosteroid hormones, their derivatives or structural analogues 3004.39 Other																	
derivatives or structural analogues		004.31 Containing insulin kg			F	ree Free		Free	Free	Free	Ex	Ex					Ex
- Other, containing alkaloids or derivatives thereof; 3004.41 Containing ephedrine or its salts		derivatives or structural analogues Kg				Free Free		Free	Free	Free	Ex	Ex					Ex
thereof: 3004.41 Containing ephedrine or its salts kg L		9			F	Free Free		Free	Free	Free	Ex	Ex					Ex
3004.42 Containing pseudoephedrine (INN) or its salts 3004.43 Containing norephedrine or its salts 3004.49 Other		thereof:				Fron Eron		Eroo	Free	Eroo	Ev	Ex					Ex
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of heading 29.36 Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter Other:		004.49 Other kg				ree Free		Free	Free	Free	Ex	Ex					Ex
3004.60 - Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter - Other:					F	Free Free		Free	Free	Free	Ex	Ex					Ex
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Commissioner of Ayurveda kg L 3004.90.12 Schedule 02 preparations certified by the Commissioner of Ayurveda kg L 3004.90.13 Schedule 03 preparations certified by the Commissioner of Ayurveda kg L 3004.90.14 Schedule 04 preparations certified by the Commissioner of Ayurveda kg L 3004.90.15 Schedule 05 preparations certified by the Commissioner of Ayurveda kg L 3004.90.19 Other kg L 3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 3005 Antineoplastics and immunosuppressives kg L 3006.90 Antineoplastics and immunosuppressives kg L 3007.90		Ayurveda / Herbal preparations												250/	2.10/		
Commissioner of Ayurveda kg L 3004.90.13 Schedule 03 preparations certified by the Commissioner of Ayurveda kg L 3004.90.14 Schedule 04 preparations certified by the Commissioner of Ayurveda kg L 3004.90.15 Schedule 05 preparations certified by the Commissioner of Ayurveda kg L 3004.90.19 Other kg L 3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 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.		Commissioner of Ayurveda kg			F	Free Free		Free		Free	18%	Ex		25% or Rs.2,000/= per ka	24% or Rs.1600/= ka. 16% or		2.5%
Commissioner of Ayurveda kg L 3004.90.14 Schedule 04 preparations certified by the Commissioner of Ayurveda 3004.90.15 Schedule 05 preparations certified by the Commissioner of Ayurveda kg L 3004.90.19 Other kg L 3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 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.		Commissioner of Ayurveda kg			F	Free Free		Free		Free	18%	Ex		15% or Rs.500/= per ka 7% or	Rs.400/= kg. 8% or		2.5%
Commissioner of Ayurveda 3004.90.15 Schedule 05 preparations certified by the Commissioner of Ayurveda kg L 3004.90.19 Other kg L 3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 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		Commissioner of Ayurveda kg				Free Free		Free		Free	18%	Ex		Rs.200/= per ka	Rs.160/= kg.		2.5%
Commissioner of Ayurveda kg L 3004.90.19 Other kg L 3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 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	+	Commissioner of Ayurveda Kg			F	Free Free		Free	Free	Free	Ex	Ex		25% or	28% or		Ex
3004.90.20 Antineoplastics and immunosuppressives kg L 3004.90.90 Other kg L 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		Commissioner of Ayurveda kg			F	Free Free		Free		15%	18%	Ex		Rs.2,000/= per ka 25% or	Rs.1600/= kg. 28% or		2.5%
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 Other		kg				Free Free		Free Free	Free	15% Free	18% Ex	Ex Ex		Rs.2,000/= per ka	Rs.1600/= ka.		2.5% Ex
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						ree Free		Free	Free	Free	Ex	Ex					Ex
an adhesive layer		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															
3005 90 - Other	 	י דו								20%	18%	10%		Rs.250/=			2.5%
		an adhesive layer								20%	18%	10%		per kg Rs.250/=			2.5%
30.06 Pharmaceutical goods specified in Note 4 to this Chapter.		Pharmaceutical goods specified in Note												per kg			

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חכ ווקי	HC Code		Description	l les!#	ICL/				Pı	referei	ntial D	Duty				Gen	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	PAL		Cess		Excise	SSCL	S
HS Hdg	HS Code			Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	(S.P.D)	SSCL	L
	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	
	2006.01	-	Other:		ļ		<u> </u>			_	_		_		-	_								+
	3006.91 3006.92		Appliances identifiable for ostomy use Waste pharmaceuticals	kg	В		 			Free	Free Free		Free Free		Free	Free	Ex	Ex 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 kg	D					Free Free	Free		Free		Free Free	Free Free	Ex Ex	Ex					Ex Ex	

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