

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 2106 or 3824);
- (c) plasters specially calcined or finely ground for use in dentistry (heading 2520);
- (d) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);
- (e) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
- (f) soap or other products of heading 3401 containing added medicaments;
- (g) preparations with a basis of plaster for use in dentistry (heading 3407); or
- (h) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).

2. For the purposes of heading 3002, the expression “immunological products” applies to peptides and proteins (other than goods of heading 2937) 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 3003 and 3004 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 1302, 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 mixture of vegetable materials; and
- (3) salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

- (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 2937 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; and

(j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.

(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy couches cut to shape and their adhesive wafers or faceplates.

Sub-heading Notes:

1. For the purposes of sub-headings 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. Sub-headings 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; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

5. This Chapter does not cover pharmaceutical products and medicaments containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, "alcohol", "opium", "Indian hemp", "narcotic drugs" and "narcotics" have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

6. In relation to products of heading 3003 or 3004, conversion of powder into tablets or capsules, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In relation to products of heading 3005, "brand name" means a brand name, whether registered or

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC 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	- <i>Extracts of glands or other organs or of their secretions :</i>		
3001 20 10	--- Liquid extracts of liver	kg.	6%
3001 20 20	--- Liver extracts, dry	kg.	6%
3001 20 30	--- Snake venom	kg.	6%
3001 20 90	--- Other	kg.	6%
3001 90	- <i>Other :</i>		
3001 90 10	--- Of human origin	kg.	6%
	--- <i>Other :</i>		
3001 90 91	---- Heparin and its salts	kg.	6%
3001 90 99	---- Other	kg.	6%
3002	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		
	- <i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3002 11 00	-- Malaria diagnostic test kits	kg.	6%
3002 12	-- Antisera and other blood fractions:		
3002 12 10	--- For diphtheria	kg.	Nil
3002 12 20	--- For tetanus	kg.	Nil
3002 12 30	--- For rabies	kg.	Nil
3002 12 40	--- For snake venom	kg.	Nil
3002 12 90	--- Other	kg.	Nil
3002 13	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale:		
3002 13 10	--- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg.	6%
3002 14	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale:		
3002 14 10	--- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg.	6%
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg.	6%
3002 19 00	-- Other	kg.	6%
3002 20	- <i>Vaccines for human medicine :</i>		
	--- <i>Single vaccines :</i>		
3002 20 11	---- For cholera and typhoid	kg.	6%
3002 20 12	---- For hepatitis	kg.	6%
3002 20 13	---- For tetanus	kg.	6%
3002 20 14	---- For polio	kg.	6%
3002 20 15	---- For tuberculosis	kg.	6%
3002 20 16	---- For rabies	kg.	6%
3002 20 17	---- For Japanese encephalitis	kg.	6%
3002 20 18	---- For whooping cough (pertusis)	kg.	6%
3002 20 19	---- Other	kg.	6%
	--- <i>Mixed vaccines :</i>		
3002 20 21	---- For diphtheria, pertusis and tetanus (DPT)	kg.	6%
3002 20 22	---- For diphtheria and tetanus (DT)	kg.	6%
3002 20 23	---- For measles, mumps and rubella (MMR)	kg.	6%
3002 20 24	---- For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	kg.	6%
3002 20 29	---- Other	kg.	6%
3002 30 00	- Vaccines for veterinary medicine	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3002 90	- <i>Other</i> :		
3002 90 10	--- Human blood	kg.	Nil
3002 90 20	--- Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg.	Nil
3002 90 30	--- Cultures of micro-organisms (excluding yeast)	kg.	Nil
3002 90 40	--- Toxins	kg.	Nil
3002 90 90	--- Other	kg.	Nil
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) 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 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg.	6%
3003 20 00	- Other, containing antibiotics - Other, containing hormones or other products of heading 2937:	kg.	6%
3003 31 00	-- Containing insulin	kg.	6%
3003 39 00	-- Other - Other, containing alkaloids or derivatives thereof:	kg.	6%
3003 41 00	-- Containing ephedrine or its salts	kg.	6%
3003 42 00	-- Containing pseudoephedrine (INN) or its salts	kg.	6%
3003 43 00	-- Containing norephedrine or its salts	kg.	6%
3003 49 00	-- Other	kg.	6%
3003 60 00	- Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter	kg.	6%
3003 90	-- <i>Other</i> : --- <i>Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments</i> :		
3003 90 11	---- Of Ayurvedic system	kg.	6%
3003 90 12	---- Of Unani system	kg.	6%
3003 90 13	---- Of Siddha system	kg.	6%
3003 90 14	---- Of Homoeopathic system	kg.	6%
3003 90 15	---- Of Bio-chemic system --- <i>Menthol crystals and milk of magnesia</i> :	kg.	6%
3003 90 21	---- Menthol crystals	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3003 90 22	---- Milk of magnesia	kg.	6%
	--- <i>Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel :</i>		
3003 90 31	---- Bovine albumin and drugs of animal origin	kg.	6%
3003 90 32	---- Merbromine national formulary XII (mercurochrome)	kg.	6%
3003 90 33	---- Calcium sennoside	kg.	6%
3003 90 34	---- Anaesthetic agents used in human or veterinary medicine or surgery	kg.	6%
3003 90 35	---- Aluminium hydroxide gel	kg.	6%
3003 90 36	---- Ketamine	kg.	6%
3003 90 90	--- Other	kg.	6%
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) 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	- <i>Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :</i>		
3004 10 10	--- Penicillins	kg.	6%
3004 10 20	--- Ampicillin	kg.	6%
3004 10 30	--- Amoxicillin	kg.	6%
3004 10 40	--- Becampicillin	kg.	6%
3004 10 50	--- Cloxacillin	kg.	6%
3004 10 60	--- Ampicillin and cloxacillin combinations	kg.	6%
3004 10 70	--- Streptomycin	kg.	6%
3004 10 90	--- Other	kg.	6%
3004 20	- - Other, containing antibiotics :		
	--- <i>Cephalosporins and their derivatives :</i>		
3004 20 11	---- Cefazolin	kg.	6%
3004 20 12	---- Cephalexin	kg.	6%
3004 20 13	---- Ciprofloxacin	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 20 14	---- Cefoxitin	kg.	6%
3004 20 19	---- Other	kg.	6%
3004 20 20	--- Sulfonamides and cotrimoxazole	kg.	6%
	--- <i>Fluoroquinolones</i> :		
3004 20 31	---- Norfloxacin	kg.	6%
3004 20 32	---- Nalidixic acid	kg.	6%
3004 20 33	---- Ciprofloxacin	kg.	6%
3004 20 34	---- Ofloxacin	kg.	6%
3004 20 39	---- Other	kg.	6%
	--- <i>Tetracyclines</i> :		
3004 20 41	---- Chlortetracycline	kg.	6%
3004 20 42	---- Oxytetracycline	kg.	6%
3004 20 49	---- Other	kg.	6%
3004 20 50	--- Chloramphenicol	kg.	6%
	--- <i>Macrolide</i> :		
3004 20 61	---- Erythromycin	kg.	6%
3004 20 62	---- Roxithromycin	kg.	6%
3004 20 63	---- Clarithromycin	kg.	6%
3004 20 64	---- Azithromycin	kg.	6%
3004 20 69	---- Other	kg.	6%
3004 20 70	---- Cefadroxil	kg.	6%
	--- <i>Other</i> :		
3004 20 91	---- Isoniazid	kg.	6%
3004 20 92	---- Rifampicin	kg.	6%
3004 20 93	---- Pyrazinamide	kg.	6%
3004 20 94	---- Ethambutol	kg.	6%
3004 20 95	---- Clindamycin	kg.	6%
3004 20 96	---- Vancomycin	kg.	6%
3004 20 97	---- Polymyxin B and colistin	kg.	6%
3004 20 99	---- Other	kg.	6%
	- Other, containing hormones and other products of heading 2937:		
3004 31	-- Containing insulin :		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 31 10	--- Insulin injection	kg.	6%
3004 31 90	--- Other	kg.	6%
3004 32 00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg.	6%
3004 39	-- <i>Other :</i>		
	--- <i>Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones:</i>		
3004 39 11	---- Pituitary hormones	kg.	6%
3004 39 12	---- Prednisolone	kg.	6%
3004 39 13	---- Dexamethasone	kg.	6%
3004 39 14	---- Danazol	kg.	6%
3004 39 19	---- Other progestogen and oestrogen group hormones	kg.	6%
	--- <i>Gonadotrophins and luteinising hormone :</i>		
3004 39 21	---- Gonadotrophins	kg.	6%
3004 39 22	---- Luteinising hormone	kg.	6%
3004 39 90	--- Other	kg.	6%
	- Other, containing alkaloids or derivatives thereof:		
3004 41 00	-- Containing ephedrine or its salts	kg.	6%
3004 42 00	-- Containing pseudoephedrine (INN) or its salts	kg.	6%
3004 43 00	-- Containing norephedrine or its salts	kg.	6%
3004 49	-- Other:		
3004 49 10	--- Atropin and salts thereof	kg.	6%
3004 49 20	--- Caffein and salts thereof	kg.	6%
3004 49 30	--- Codeine and derivatives, with or without ephidrine hydrochloride	kg.	6%
3004 49 40	--- Ergot preparations, ergotamine and salts thereof	kg.	6%
3004 49 50	--- Papavarine hydrochloride	kg.	6%
3004 49 60	--- Bromohexin and salbutamol	kg.	6%
3004 49 70	--- Theophylline and salts thereof	kg.	6%
3004 49 90	--- Other	kg.	6%
3004 50	- <i>Other, containing vitamins or other products of heading 2936:</i>		
3004 50 10	--- Heamatitics and erythropoietin preparations	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3004 50 20	--- Preparations of minerals and their supplements	kg.	6%
	--- <i>Preparations of vitamins :</i>		
3004 50 31	---- Of vitamin A	kg.	6%
3004 50 32	---- Of vitamin B ₁ and B ₂ and salts thereof	kg.	6%
3004 50 33	---- Of vitamin B ₉	kg.	6%
3004 50 34	---- Of vitamin B ₁₂	kg.	6%
3004 50 35	---- Of vitamin C	kg.	6%
3004 50 36	---- Of vitamin D	kg.	6%
3004 50 37	---- Of vitamin E	kg.	6%
3004 50 39	---- Other	kg.	6%
3004 50 90	--- Other	kg.	6%
3004 60 00	- Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter	kg.	6%
3004 90	- <i>Other :</i>		
	--- <i>Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale :</i>		
3004 90 11	---- Of Ayurvedic system	kg.	6%
3004 90 12	---- Of Unani system	kg.	6%
3004 90 13	---- Of Siddha system	kg.	6%
3004 90 14	---- Of Homoeopathic system	kg.	6%
3004 90 15	---- Of Bio-chemic system	kg.	6%
	--- <i>Anthelmintics drugs; antiamebic and other antiprotozal drugs; antifungal drugs :</i>		
3004 90 21	---- Anthelmintics and preparations thereof	kg.	6%
3004 90 22	---- Metronidazole	kg.	6%
3004 90 23	---- Tinidazole	kg.	6%
3004 90 24	---- Secnidazole	kg.	6%
3004 90 25	---- Diluxamide furoate	kg.	6%
3004 90 26	---- Sodium stibogluconate	kg.	6%
3004 90 27	---- Pentamidine	kg.	6%
3004 90 29	---- Other	kg.	6%
	--- <i>Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>gastrointestinal drugs :</i>		
3004 90 31	---- Promethazine, chlorpheniramine, astemizole and ceteirizine	kg.	6%
3004 90 32	---- Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	kg.	6%
3004 90 33	---- Cimetidine, rantidine, nizatidine and roxatidine	kg.	6%
3004 90 34	---- Omeprazole and lansoprazole	kg.	6%
3004 90 35	---- Dicyclomine, metoclopramide and dexame thasone and ondansetron	kg.	6%
3004 90 36	---- Chenodiol and ursodiol	kg.	6%
3004 90 39	---- Other	kg.	6%
	<i>--- Anticancer drugs :</i>		
3004 90 41	---- Cyclophosphamide	kg.	6%
3004 90 42	---- Methotrexate, 5-fluorouracil (5-FU) and ftorafur	kg.	6%
3004 90 43	---- Bincristine and vinblastine	kg.	6%
3004 90 44	---- Paclitaxel and docetaxel	kg.	6%
3004 90 45	---- Etoposide	kg.	6%
3004 90 46	---- Actinomycin D Dactinomycin and doxorubicin	kg.	6%
3004 90 47	---- L-Asparaginase, cisplatin and carboplatin	kg.	6%
3004 90 48	---- Tamoxifen	kg.	6%
3004 90 49	---- Other	kg.	6%
	<i>--- Antitubercular drugs; antileprotic drugs; antimalarial drugs :</i>		
3004 90 51	---- Isoniazid	kg.	6%
3004 90 52	---- Rifampicin	kg.	6%
3004 90 53	---- Pyrazinamide and ethambutol	kg.	6%
3004 90 54	---- Streptomycin	kg.	6%
3004 90 55	---- Dapsone (DDS), acedapsone (DADDS), solopsona and clofazimine	kg.	6%
3004 90 56	---- Chloroquine, amodiaquine, mefloquine, quinine, chloroquamide, pyrimethamine	kg.	6%
3004 90 57	---- Other antitubercular drugs	kg.	6%
3004 90 58	---- Other antileprotic drugs	kg.	6%
3004 90 59	---- Other antimalarial drugs	kg.	6%
	<i>--- Nonsteroidal antiinflammatory, analgesics and</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>antipyretic drugs :</i>		
3004 90 61	---- Analgin with or without other compounds such as paracetamol	kg.	6%
3004 90 62	---- Acetyl salicylic acid (aspirin) and formulations thereof	kg.	6%
3004 90 63	---- Ibuprofen with or without paracetamol or other compounds	kg.	6%
3004 90 64	---- Oxyphen butazone, phenyl butazone and formulations thereof	kg.	6%
3004 90 65	---- Indomethacin	kg.	6%
3004 90 66	---- Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	6%
3004 90 67	---- Ketorolac, nimesulide, nabumetone and nefopam	kg.	6%
3004 90 69	---- Other	kg.	6%
	<i>--- Antihypertensive drugs :</i>		
3004 90 71	---- Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	6%
3004 90 72	---- Verapamil, nifedipine, amlodipine and lacidipine	kg.	6%
3004 90 73	---- Losartan	kg.	6%
3004 90 74	---- Propranolol, metoprolol, atenolol and labetalol	kg.	6%
3004 90 75	---- Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	6%
3004 90 76	---- Clonidine, methyl dopa	kg.	6%
3004 90 77	---- Hydralazine, minoxidil and diazoxide	kg.	6%
3004 90 79	---- Other	kg.	6%
	<i>--- Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers :</i>		
3004 90 81	---- Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine,	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide		
3004 90 82	---- Other antiepileptic drugs	kg.	6%
3004 90 83	---- Sulpha drugs not elsewhere specified or included	kg.	6%
3004 90 84	---- Preparations of enzymes	kg.	6%
3004 90 85	---- Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	6%
3004 90 86	---- Oral rehydration salts	kg.	6%
3004 90 87	---- Antibacterial formulations, not elsewhere specified or included	kg.	6%
3004 90 88	---- Sedatives	kg.	6%
3004 90 89	---- Tranquilizers	kg.	6%
	--- <i>Other :</i>		
3004 90 91	---- Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	kg.	6%
3004 90 92	---- Plasma expanders	kg.	6%
3004 90 93	---- Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	kg.	6%
3004 90 94	---- Theophylline, aminophylline and other broncho dilators	kg.	6%
3004 90 95	---- Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	6%
3004 90 96	---- Ketamine	kg.	6%
3004 90 99	---- other	kg.	6%
3005	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	- <i>Adhesive dressings and other articles having an adhesive layer :</i>		
3005 10 10	--- Adhesive guaze	kg.	6%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3005 10 20	--- Adhesive tape	kg.	6%
3005 10 90	--- Other	kg.	6%
3005 90	- <i>Other :</i>		
3005 90 10	--- Cotton wool, medicated	kg.	6%
3005 90 20	--- Poultice of kaolin	kg.	6%
3005 90 30	--- Lint, medicated	kg.	6%
3005 90 40	--- Bandages	kg.	6%
3005 90 50	--- Burn therapy dressing soaked in protective gel	kg.	6%
3005 90 60	--- Micro pores surgical tapes	kg.	6%
3005 90 70	--- Corn removers and callous removers	kg.	6%
3005 90 90	--- Other	kg.	6%
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER		
3006 10	- <i>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:</i>		
3006 10 10	--- Sterile, surgical catgut and similar sterile kg. 6% suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure		
3006 10 20	--- Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	6%
3006 20 00	- Blood grouping reagents	kg.	6%
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	6%
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	kg.	6%

3006 50 00	- First-aid boxes and kits	kg.	6%
3006 60	- <i>Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides :</i>		
3006 60 10	--- Based on hormones	kg.	Nil
3006 60 20	--- Based on other products of heading 2937	kg.	Nil
3006 60 30	--- Based on spermicides	kg.	Nil
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.	6%
	- <i>Other :</i>		
3006 91 00	-- Appliances identifiable for ostomy use	kg.	6%
3006 92 00	- Waste pharmaceuticals	kg.	

Exempts the scheduled formulations as defined under the Drugs Price Control Order (DPCO), 2013

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the scheduled formulations as defined under the Drugs Price Control Order (DPCO), 2013 published vide S.O. 1221 (E) dated the 15th May, 2013, falling under Chapter 30 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and which are subjected to re-printing, re-labeling, re-packing or stickering, in a premises which is not registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, in pursuance of the provisions contained in the said Drugs Price Control Order (DPCO), 2013, from whole of the duty of excise leviable thereon under the said Central Excise Act subject to the following conditions, namely :-

- (i) The scheduled formulations, in respect of which the manufacturer is liable to ensure that the Maximum Retail Price (MRP) of such formulation does not exceed the ceiling price within forty-five days of the date of notification of the ceiling price by National Pharmaceuticals Pricing Authority (NPPA), have been removed from the place of removal on payment of appropriate duty ;
- (ii) The re-printing, re-labeling, re-packing or stickering, of the scheduled formulations results in downward revision of the MRP;
- (iii) In respect of a given scheduled formulation, the exemption shall be valid for a period of forty-five days from the date of publication of the notification of the ceiling price in respect of such scheduled formulation by NPPA or such extended period not exceeding ninety days as may be permitted by the Department of Pharmaceuticals;
- (iv) The manufacturer shall submit a prior intimation to the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, containing a list of scheduled formulations requiring re-printing, re-labeling, re-packing or stickering alongwith the notification vide which these have been notified by NPPA, various locations and addresses thereof where the scheduled formulations are proposed to be re-printed, re-labelled, re-packed or stickered and the details such as description of the scheduled formulation, present MRP, proposed MRP, batch no., quantity and date of manufacture

in respect of each such location. In the case of importer and marketer, they shall submit the intimation to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over their registered office;

(v) Subsequent to the aforesaid operations being carried out, the manufacturer shall submit the details in respect of the said scheduled formulations within a period of one month of such re-printing, re-labeling, re-packing or stickering.

Explanation. - For the purposes of this notification, manufacturer shall include any person defined as manufacturer under paragraph 2(n) of the Drugs Price Control Order, 2013.

**[Notifn No.22 /2013-CE, dt. 29.7.2013 as amended by 29/13]
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)**

- **For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.**