

Central Excise Tariff (Amendment) Act, 2004

Chapter XXX - Pharmaceutical Products

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

2. For the purposes of heading 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

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 ex tracts 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 and sterile tissue adhesives for surgical wound closure;

(b) sterile laminaria and sterile laminaria tents;

(c) sterile absorbable surgical or dental haemostatics;

(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.

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 and 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 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.

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

Tariff Item	Description of goods	Unit	Rate of duty
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(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 10	Glands and other organs, dried, whether or not powdered:		
3001 10 10	--- Pancreatin and dried powder of pancreas	kg.	16%
	--- Other:		
3001 10 91	--- Powdered	kg.	16%
3001 10 99	--- Other	kg.	16%
3001 20	Extracts of glands or other organs or of their secretions:		
3001 20 10	--- Liquid extracts of liver	kg.	16%
3001 20 20	--- Liver extracts, dry	kg.	16%
3001 20 30	--- Snake venom	kg.	16%
3001 20 90	--- Other	kg.	16%
3001 90	--- Other:		
3001 90 10	----- -Of human origin	kg.	16%
	--- Other:		
3001 90 91	--- Heparin and its salts	kg.	16%
3001 90 99	----- -Other	kg.	16%

3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES;		
	VACCINES, TOXINS, CULTURES OF MICRO- ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS		
3002 10	--- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
	--- Antisera:		
3002 10 11	--- For diptheria	kg.	Nil
3002 10 12	--- For tetanus	kg.	Nil
3002 10 13	--- For rabies	kg.	Nil
3002 10 14	--- For snake venom	kg.	Nil
3002 10 19	--- Other	kg.	Nil
3002 10 20	--- Hemoglobin blood globulins and serum globulins	kg.	Nil
	--- Other:		
3002 10 91	--- Of human origin	kg.	Nil
3002 10 99	--- Other	kg.	Nil
3002 20	Vaccines for human medicine:		
	--- Single vaccines:		
3002 20 11	--- For cholera and typhoid	kg.	Nil

3002 20 12	--- For hepatitis	kg.	Nil
3002 20 13	--- For tetanus	kg.	Nil
3002 20 14	--- For polio	kg.	Nil
3002 20 15	--- For tuberculosis	kg.	Nil
3002 20 16	--- For rabies	kg.	Nil
3002 20 17	--- For Japanese encephalitis	kg.	Nil
3002 20 18	--- For whooping cough (pertusis)	kg.	Nil
3002 20 19	--- Other	kg.	Nil
	--- Mixed vaccines:		
3002 20 21	---- For diphtheria, pertusis and tetanus (DPT)	kg.	Nil
3002 20 22	---- For diphtheria and tetanus (DT)	kg.	Nil
3002 20 23	---- For measles, mumps and rubella (MMR)	kg.	Nil
3002 20 24	---- For typhoid-paratyphoid (TAB) or typhoid-paratyphoid-cholera (TABC)	kg.	Nil
3002 20 29	--- Other	kg.	Nil
3002 30 00	-Vaccines for veterinary medicine	kg.	Nil
3002 90	- Other:		
3002 90 10	--- Human blood	kg.	Nil
3002 90 20	--- Animal blood prepared for therapeutic,	kg.	Nil
	prophylactic or diagnostic uses		
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.	16%
3003 20 00	- Containing other antibiotics	kg.	16%
	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
3003 31 00	Containing insulin	kg.	16%
3003 39 00	Other	kg.	16%
3003 40 00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	kg.	16%
3003 90	Other:		
...	Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments:		
3003 90 11	Of Ayurvedic system	kg.	16%
3003 90 12	Of Unani system	kg.	16%
3003 90 13	Of Siddha system	kg.	16%
3003 90 14	Of Homoeopathic system	kg.	16%
3003 90 15	Of Bio-chemic system	kg.	16%
...	Menthol crystals and milk of magnesia:		
3003 90 21	Menthol crystals	kg.	16%

3003 90 22	Milk of magnesia	kg.	16%
	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:		
3003 90 31	Bovine albumin and drugs of animal origin	kg.	16%
3003 90 32	Merbromine national formulary XII (mercurochrome)	kg.	16%
3003 90 33	Calcium sennoside	kg.	16%
3003 90 34	Anaesthetic agents used in human or veterinary medicine or surgery	kg.	16%
3003 90 35	Aluminium hydroxide gel	kg.	16%
3003 90 90	Other	kg.	16%
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	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004 10 10	Penicillins	kg.	16%
3004 10 20	Ampicillin	kg.	16%
3004 10 30	Amoxycillin	kg.	16%

3004 10 40	Becampicillin	kg.	16%
3004 10 50	Cloxacillin	kg.	16%
3004 10 60	Ampicillin and cloxacillin combinations	kg.	16%
3004 10 70	Streptomycin	kg.	16%
3004 10 90	Other	kg.	16%
3004 20	Containing other antibiotics:		
...	Cephalosporins and their derivatives:		
3004 20 11	Cefazolin	kg.	16%
3004 20 12	--- Cephalexin	kg.	16%
3004 20 13	--- Ciprofloxacin	kg.	16%
3004 20 14	--- Cefoxitin	kg.	16%
3004 20 19	--- Other	kg.	16%
3004 20 20	--- Sulfonamides and cotrimoxazole	kg.	16%
	--- Fluoroquinolones:		
3004 20 31	--- Norfloxacin	kg.	16%
3004 20 32	--- Nalidixic acid	kg.	16%
3004 20 33	--- Ciprofloxacin	kg.	16%
3004 20 34	--- Ofloxacin	kg.	16%
3004 20 39	--- Other	kg.	16%
	-- --Tetracyclines:		
3004 20 41	--- Chlortetracycline	kg.	16%
3004 20 42	--- Oxytetracycline	kg.	16%
3004 20 49	--- -Other	kg.	16%
3004 20 50	--- Chloramphenicol	kg.	16%
	--- Macrolide:		
3004 20 61	--- Erythromycin	kg.	16%
3004 20 62	--- Roxithromycin	kg.	16%
3004 20 63	--- Clarithromycin	kg.	16%
3004 20 64	--- Azithromycin	kg.	16%
3004 20 69	--- Other	kg.	16%
3004 20 70	--- Cefadroxil	kg.	16%
	--- -Other:		
3004 20 91	--- Isoniazid	kg.	16%
3004 20 92	--- Rifampicin	kg.	16%
3004 20 93	--- Pyrazinamide	kg.	16%
3004 20 94	--- Ethambutol	kg.	16%
3004 20 95	--- Clindamycin	kg.	16%

3004 20 96	--- Vancomycin	kg.	16%
3004 20 97	--- Polymyxin B and colistin	kg.	16%
3004 20 99	--- Other	kg.	16%
	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
3004 31	Containing insulin:		
3004 31 10	--- Insulin injection	kg.	16%
3004 31 90	--- Other	kg.	16%
3004 32 00	--- Containing corticosteroid hormones, their derivatives and structural analogues	kg.	16%
3004 39	--- Other:		
	--- Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones:		
3004 39 11	--- Pituitary hormones	kg.	16%
3004 39 12	--- Prednisolone	kg.	16%
3004 39 13	--- Dexamethasone	kg.	16%
3004 39 14	--- Danazol	kg.	16%
3004 39 19	--- Other progestogen and oestrogen group hormones	kg.	16%
	--- -Gonadotrophins and luteinising hormone:		
3004 39 21	--- Gonadotrophins	kg.	16%
3004 39 22	--- Luteinising hormone	kg.	16%
3004 39 90	--- Other	kg.	16%
3004 40	--- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics:		
3004 40 10	--- Atropin and salts thereof	kg.	16%
3004 40 20	--- Caffein and salts thereof	kg.	16%
3004 40 30	---		

3004 40 40	--- Ergot preparations, ergotamine and salts thereof	kg.	16%
3004 40 50	--- Papaverine hydrochloride	kg.	16%
3004 40 60	--- Bromohexin and solbutamol	kg.	16%
3004 40 70	--- Theophylline and ephedrine	kg.	16%
3004 40 90	--- Other	kg.	16%
3004 50	Other medicaments containing vitamins or other products of heading 2936:		
3004 50 10	--- Heamatinics and erythropoietin preparations	kg.	16%
3004 50 20	--- Preparations of minerals and their supplements	kg.	16%
	--- --Preparations of vitamins:		
3004 50 31	--- Of vitamin A	kg.	16%
3004 50 32	--- Of vitamin B1 and B2 and salts thereof	kg.	16%
3004 50 33	--- Of vitamin B9	kg.	16%
3004 50 34	--- Of vitamin B12	kg.	16%
3004 50 35	--- Of vitamin C	kg.	16%
3004 50 36	--- Of vitamin D	kg.	16%
3004 50 37	--- Of vitamin E	kg.	16%
3004 50 39	--- Other	kg.	16%
3004 50 90	--- Other	kg.	16%
3004 90	- Other:		
	--- Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale:		
3004 90 11	--- Of Ayurvedic system	kg.	16%
3004 90 12	--- Of Unani system	kg.	16%
3004 90 13	--- Of Siddha system	kg.	16%
3004 90 14	--- Of Homoeopathic system	kg.	16%
3004 90 15	--- Of Bio-chemic system	kg.	16%

	--- Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs:		
3004 90 21	--- Anthelmintics and preparations thereof	kg.	16%
3004 90 22	--- Metronidazole	kg.	16%
3004 90 23	--- Tinidazole	kg.	16%
3004 90 24	--- Secnidazole	kg.	16%
3004 90 25	--- Diluxamide furoate	kg.	16%
3004 90 26	--- Sodium stibogluconate	kg.	16%
3004 90 27	--- Pentamidine	kg.	16%
3004 90 29	--- Other	kg.	16%
	--- Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs:		
3004 90 31	--- Promethazine, chlorpheniramine, astemizole and ceteirizine	kg.	16%
3004 90 32	--- Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	kg.	16%
3004 90 33	--- Cimetidine, rantidine, nizatidine and roxatidine	kg.	16%
3004 90 34	--- Omeprazole and lansoprazole	kg.	16%
3004 90 35	--- Dicyclomine, metoclopramide and dexamethasone and ondansetron	kg.	16%
3004 90 36	--- Chenodiol and ursodiol	kg.	16%
3004 90 39	--- Other	kg.	16%
	--- Anticancer drugs:		
3004 90 41	--- Cyclophosphamide	kg.	16%
3004 90 42	--- Methotrexate, 5- fluorouracil (5-FU) and fltorafur	kg.	16%

3004 90 43	--- Bincristine and vinblastine	kg.	16%
3004 90 44	--- Paclitaxel and docetaxel	kg.	16%
3004 90 45	--- Etoposide	kg.	16%
3004 90 46	--- Actinomycin D Dactinomycin and doxorubicin	kg.	16%
3004 90 47	--- L-Asparaginase, cisplatin and carboplatin	kg.	16%
3004 90 48	--- Tamoxifen	kg.	16%
3004 90 49	--- Other	kg.	16%
	--- Antitubercular drugs; antileprotic drugs;		
	antimalarial drugs:		
3004 90 51	--- Isoniazid	kg.	16%
3004 90 52	--- Rifampicin	kg.	16%
3004 90 53	--- Pyrazinamide and ethambutol	kg.	16%
3004 90 54	--- Streptomycin	kg.	16%
3004 90 55	--- Dapsone (DDS), acedapsone (DADDs), solopsone and clofazimine	kg.	16%
3004 90 56	--- Chloroquine, amodiaquine, mefloquine, quinine, chloroquine, pyrimethamine	kg.	16%
3004 90 57	--- Other antitubercular drugs	kg.	16%
3004 90 58	--- Other antileprotic drugs	kg.	16%
3004 90 59	--- Other antimalarial drugs	kg.	16%
	--- Nonsteroidal antiinflammatory, analgesics and antipyretic drugs:		
3004 90 61	--- Analgin with or without other compounds such as paracetamol	kg.	16%
3004 90 62	--- Acetyl salicylic acid (aspirin) and formulations thereof	kg.	16%

3004 90 63	--- Ibuprofen with or without paracetamol or other compounds	kg.	16%
3004 90 64	--- Oxyphen butazone, phenyl butazone and formulations thereof	kg.	16%
3004 90 65	--- Indomethacin	kg.	16%
3004 90 66	--- Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	16%
3004 90 67	--- Ketorolac, nimesulide, nabumetone and nefopam	kg.	16%
3004 90 69	---Other	kg.	16%
	---Antihypertensive drugs:		
3004 90 71	---Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	16%
3004 90 72	---Verapamil, nifedipine, amlodipine and lacidipine	kg.	16%
3004 90 73	---Losartan	kg.	16%
3004 90 74	---Propranolol, metoprolol, atenolol and labetalol	kg.	16%
3004 90 75	---Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	16%
3004 90 76	---Clonidine, methyl dopa	kg.	16%
3004 90 77	---Hydralazine, minoxidil and diazoxide	kg.	16%
3004 90 79	---Other	kg.	16%
	---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:		

3004 90 81	---Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide	kg.	16%
3004 90 82	--- Other antiepileptic drugs	kg.	16%
3004 90 83	--- Sulpha drugs not elsewhere specified or included	kg.	16%
3004 90 84	--- Preparations of enzymes	kg.	16%
3004 90 85	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	16%
3004 90 86	---Oral rehydration salts	kg.	16%
3004 90 87	Antibacterial formulations, not elsewhere specified or included	kg.	16%
3004 90 88	Sedatives	kg.	16%
3004 90 89	Tranquilizers	kg.	16%
	Other:		
3004 90 91	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	kg.	16%
3004 90 92	Plasma expanders	kg.	16%
3004 90 93	Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	kg.	16%
3004 90 94	Theophylline, aminophylline and other broncho dilators	kg.	16%
3004 90 95	Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	16%
3004 90 99	Other	kg.	16%

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	Adhesive dressings and other articles having an adhesive layer:		
3005 10 10	Adhesive guaze	kg.	16%
3005 10 20	Adhesive tape	kg.	16%
3005 10 90	Other	kg.	16%
3005 90	Other:		
3005 90 10	Cotton wool, medicated	kg.	16%
3005 90 20	Poultice of kaolin	kg.	16%
3005 90 30	Lint, medicated	kg.	16%
3005 90 40	Bandages	kg.	16%
3005 90 50	Burn therapy dressing soaked in protective gel	kg.	16%
3005 90 60	Micro pores surgical tapes	kg.	16%
3005 90 70	Corn removers and callous removers	kg.	16%
3005 90 90	Other	kg.	16%
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER		

3006 10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:		
3006 10 10	Sterile, surgical catgut and similar sterile suture materials and sterile tissue adhesives for surgical wound closure	kg.	16%
3006 10 20	Sterile laminaria and sterile laminaria tents and sterile absorbable surgical or dental haemostatics	kg.	16%
3006 20 00	Blood grouping reagents	kg.	16%
3006 30 00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	16%
3006 40 00	Dental cements and other dental fillings; bone reconstruction cements	kg.	16%
3006 50 00	First-aid boxes and kits	kg.	16%
3006 60	Chemical contraceptive preparations based on hormones, or other products of heading 2937 or on spermicides:		
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.	16%
3006 80 00	- Waste pharmaceuticals	kg.	

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