

# 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 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, 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 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; (including sterile absorbable surgical or dental yarns)
  - (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
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

## **Explanatory remarks to Chapter 30\***

The importation and exportation of animal and veterinary medicines and biological material are subject to the consent of the Ministry of Agriculture Jihad and the approval of the Ministry of Commerce.

## **Legal notes to Chapter 30**

### **Note 1**

**Repealed**

### **Note 2**

Primary and packaging materials imported for the manufacture of medicines at the factories that are already established, or will be established in Iran with the authorization of the Ministry of Health or Directorate-General of Veterinary and which are imported in the names of the same factories in accordance with the relevant regulations, shall be subject to the same customs duties as have been levied on the foreign-made medicines, according to the table annexed to Customs Affairs Law, unless a lower customs duty is specified for the above-mentioned materials, provided that the description in terms of type, quantity and place of use in each case is certified in writing by the Ministry of Health or Directorate-General of Veterinary as the case may require. (provisions of this note shall also be binding in respect of the Commercial Benefit Tax).

### **Note 3**

In accordance with Article 16 of the law on foodstuffs, beverages, cosmetics and sanitary materials adopted on 18 July 1967 (28.04.46), customs clearance of goods having a commercial attribute covered by tariff numbers 29.41, 30.01, 30.02, 30.03 and 30.05 shall be subject to the presentation of clearance permit issued by the Ministry of Health or the Directorate-General of Veterinary (as the case may require). The validity period of clearance should be shown on such permits.

### **Note 4**

Of all pharmaceutical products with a consumption validity period (a specific span of therapeutic effectiveness), only those which have a remaining validity period of at least 6 months from the date of clearance shall qualify for clearance.

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\* The list of primary chemicals covered in this chapter the importation of which requires the prior authorization of the Ministry of Foreign Affairs, on the strength of the Convention on prohibition of their use in chemical weapons as well as the observance of general regulations concerning imports and exports is annexed and shall be binding on all parties.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>3001</b>	<b>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.</b>			
3001 20 00	- Extracts of glands or other organs or of their secretions	4	Kg	
3001 90 00	- Other	4	Kg	
<b>3002</b>	<b>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.</b>			
3002 10 00	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	4	Kg	
3002 20 00	- Vaccines for human medicine	4	Kg	
3002 30	- Vaccines for veterinary medicine		Kg	
3002 30 10	--- New Castle Disease (ND) vaccines (Lasoota-B <sub>1</sub> – oil)	40		
3002 30 20	--- Avian influenza + New Castle (AI+ ND) vaccines	40		
3002 30 30	--- Avian larengo vaccines	40		
3002 30 40	--- Bronchitis (IB) vaccines	40		
3002 30 90	--- Other	4		
3002 90 00	- Other	4	Kg	
<b>3003</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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		Kg	
3003 10 10	--- Having similar domestic production	65		
3003 10 90	--- Other	4		
3003 20	- Containing other antibiotics		Kg	
3003 20 10	--- Having similar domestic production	65		
3003 20 90	--- Other	4		
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003 31	-- Containing insulin		Kg	
3003 31 10	--- Having similar domestic producton	65		
3003 31 90	--- Other	4		
3003 39	-- Other		Kg	
3003 39 10	--- Having similar domestic production	65		
3003 39 90	--- Other	4		
3003 40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		Kg	
3003 40 10	--- Having similar domestic production	65		
3003 40 90	--- Other	4		
3003 90	- Other		Kg	
3003 90 10	--- Having similar domestic production	65		
3003 90 90	--- Other	4		
<b>3004</b>	<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or</b>			

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	<b>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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		Kg	
3004 10 10	--- Having similar domestic production	65		
3004 10 90	--- Other	4		
3004 20	- Containing other antibiotics		Kg	
3004 20 10	--- Having similar domestic production			
3004 20 11	---- Avian antibiotics	65		
3004 20 12	---- Livestock antibiotics	65		
3004 20 19	---- Other	65		
3004 20 90	--- Other	4		
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3004 31	-- Containing insulin		Kg	
3004 31 10	--- Having similar domestic production	65		
3004 31 90	--- Other	4		
3004 32	--Containing corticosteroid hormones, their derivatives or structural analogues		Kg	
3004 32 10	--- Having similar domestic production	65		
3004 32 90	--- Other	4		
3004 39	-- Other		Kg	
3004 39 10	--- Having similar domestic production	65		
3004 39 90	--- Other	4		
3004 40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics		Kg	
3004 40 10	--- Having similar domestic production	65		
3004 40 90	--- Other	4		
3004 50	- Other medicaments containing vitamins or other products of heading 29.36		Kg	
3004 50 10	--- Having similar domestic production			
3004 50 11	---- Avian vitamins	45		
3004 50 12	---- Livestock vitamins	45		
3004 50 19	---- Other	65		
3004 50 90	--- Other	4		
3004 90	- Other		Kg	
3004 90 10	--- Having similar domestic production	25		
3004 90 20	--- Etidronate Di-sodium	4		
3004 90 30	--- Pharmaceutical supplements	25	Kg	
3004 90 90	--- Other	4		
<b>3005</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	- Adhesive dressings and other articles having an adhesive layer		Kg	
3005 10 10	--- Locaplast (zinc oxide) tape	45		
3005 10 20	--- Handyplast	45		
3005 10 30	--- Medical oil cloth	45		
3005 10 40	--- Anti-allergic adhesive tape	45		
3005 10 90	--- Other	4		
3005 90	- Other		Kg	
3005 90 10	--- Simple sterile bandages, vaselined gauze, plastery and under plastery and tube bandages, simple lenogaue, dental cotton roles and eye-pad	45		

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
3005 90 20	--- Bandages of fiberglass and polyester	15		
3005 90 90	--- Other	4		
<b>3006</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>			
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	
3006 10 10	--- Sterile surgical catgut, plain, chromic, Nylon, silk, polypropelene, poly vinilidine floride (monofilament) and poly glycolic acid (without needle) with size of 0 to 5/0	30		
3006 10 90	--- Other	4		
3006 20 00	- Blood-grouping reagents	4	Kg	
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	Kg	
3006 40	- Dental cements and other dental fillings; bone reconstruction cements		Kg	
3006 40 10	--- Other	15		
3006 40 20	--- Glass anious cement	15		
3006 40 30	--- Acryle	10		
3006 40 40	--- Polycarboxilate cement	15		
3006 40 50	--- Composite	4		
3006 40 60	--- Zoe cement	20		
3006 40 90	--- Other	4		
3006 50 00	- First-aid boxes and kits	4	Kg	
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	4	Kg	
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	
3006 70 10	--- Medical electrode jel	20		
3006 70 90	--- Other	4		
	- Other			
3006 91 00	--Appliances identifiable for ostomy use	4	Kg	
3006 92 00	--Waste pharmaceuticals	4	Kg	