



GST Rates for Pharmaceuticals products.

19.05.17

GST Rates for Pharmaceutical Products and Ayurvedic Products:

1. NIL for Human Blood and its components
2. NIL for All types of contraceptives
3. 5% for Animal or Human Blood Vaccines
4. 5% for Diagnostic kits for detection of all types of hepatitis
5. 5% for Desferrioxamine injection or deferiprone
6. 5% for Cyclosporin
7. 5% for Medicaments (including veterinary medicaments) used in bio-chemic Systems and not bearing a brand name
8. 5% for Oral re-hydration salts
9. 5% for Drugs or medicines including their salts and esters and diagnostic test kits, specied in List 3 or List 4 (See in the End of Article) appended to the notification No.12/2012- Customs, dated the 17th March, 2012, dated the 17th March, 2012

For Education Purpose only

Shah & Savla LLP
Chartered Accountants

10. 5% for Formulations manufactured from the bulk drugs specified in List- (See in the End of Article) of notification No.12/2012-Central Excise, dated the 17th March, 2012, dated the 17th March, 2012.

11.18% for Nicotine polacrilex gum.

12.12% All goods not specified elsewhere including

a) 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, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments.

b) 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, including Ayurvedic, Unani, homoeopathic siddha or Biochemic systems medicaments, put up for retail sale.

c) Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up.

d) Forms or packings for retail sale for medical, surgical, dental or veterinary Purposes.

e) Pharmaceutical goods specified in Note 4 to this Chapter such as 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, etc., Waste Pharmaceuticals [other than contraceptives].