

Harmonized Tariff Schedule of the United States Revision 7 (2026)

Annotated for Statistical Reporting Purposes

CHAPTER 30

PHARMACEUTICAL PRODUCTS

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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) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 2404);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 2520);
 - (d) Aqueous distillates or aqueous solutions of essential oils, 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);
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 3502); or
 - (ij) Diagnostic reagents of heading 3822.
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 standardized or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulfur);
 - (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 3006 applies only to the following, which are to be classified in that heading and in no other heading of the tariff 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 hemostatics, 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;

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- (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognized 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 2937 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, for example, because of 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.

Subheading Notes

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 stabilizer 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 pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumafantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3001		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:				
3001.20.00	00	Extracts of glands or other organs or of their secretions...	kg.....	Free		10%
3001.90.01		Other.....	Free		Free
		Glands and other organs, dried, whether or not powdered:				
	10	Liver.....	kg			
	50	Other.....	kg			
		Other:				
	65	Heparin.....	kg			
	95	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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 micro-organisms (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:				
3002.12.00		Antisera and other blood fractions.....	kg	Free		Free
	10	Human blood plasma.....	kg			
	20	Normal human blood sera, whether or not freeze-dried.....	kg			
	30	Human immune blood sera.....	kg			
	40	Fetal Bovine Serum (FBS).....	kg			
	90	Other.....	kg			
3002.13.00		Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale.....		Free		Free
	10	Monoclonal antibodies.....	kg			
	90	Other.....	kg			
3002.14.00		Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale.....		Free		Free
	10	Containing monoclonal antibodies.....	kg			
	90	Other.....	kg			
3002.15.00		Immunological products, put up in measured doses or in forms or packings for retail sale.....		Free		Free
	11	Containing monoclonal antibodies.....	kg			
	91	Other.....	kg			
		Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:				
3002.41.00	00	Vaccines for human medicine.....	kg	Free		Free
3002.42.00	00	Vaccines for veterinary medicine.....	kg	Free		Free
3002.49.00		Other.....		Free		Free
	10	Ricin.....	kg			
	50	Other.....	kg			
		Cell cultures, whether or not modified:				
3002.51.00	00	Cell therapy products.....	kg	Free		Free
3002.59.00	00	Other.....	kg	Free		Free
3002.90		Other:				
3002.90.10	00	Ferments.....	kg	Free		25%
3002.90.52		Other.....		Free		Free
	10	Whole human blood.....	kg			
	20	Antiallergenic preparations.....	kg			
	50	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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	00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.....	kg.....	Free		15.4¢/kg + 49%
3003.20.00	00	Other, containing antibiotics.....	kg.....	Free		25%
		Other, containing hormones or other products of heading 2937:				
3003.31.00	00	Containing insulin.....	kg.....	Free		25%
3003.39		Other:				
3003.39.10	00	Artificial mixtures of natural hormones.....	g.....	Free		25%
3003.39.50	00	Other.....	kg.....	Free		30%
		Other, containing alkaloids or derivatives thereof:				
3003.41.00	00	Containing ephedrine or its salts.....	kg.....	Free		Free
3003.42.00	00	Containing pseudoephedrine (INN) or its salts.....	kg.....	Free		Free
3003.43.00	00	Containing norephedrine or its salts.....	kg.....	Free		Free
3003.49.00	00	Other.....	kg.....	Free		Free
3003.60.00	00	Other, containing antimalarial active principles described in subheading note 2 to this chapter.....	kg.....	Free		Free
3003.90.01		Other.....		Free		30%
		Anti-infective medicaments:				
	20	Antivirals.....	kg			
	40	Antifungals.....	kg			
	60	Antiprotozoals (excluding goods described in subheading note 2 to this chapter).....	kg			
	80	Other.....	kg			
	90	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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		Containing penicillin G salts.....		Free		15.4¢/kg + 49%
	10	For veterinary use.....	kg			
		Other:				
	20	Singles.....	kg			
	45	Combination antibiotics.....	kg			
3004.10.50		Other.....		Free		15.4¢/kg + 45%
	10	For veterinary use.....	kg			
		Other:				
	48	Combination antibiotics: Containing piperacillin and tazobactam or its salts.....	kg			
	49	Other.....	kg			
		Other:				
	55	Containing amoxicillin or its salts: For oral suspension.....	kg			
	65	Other.....	kg			
	75	Other.....	kg			
3004.20.00		Other, containing antibiotics.....		Free		25%
	10	For veterinary use.....	kg			
		Other:				
	20	Erythromycin, singles or in combination with other antibiotics.....	kg			
	30	Tetracycline, singles or in combination with other antibiotics.....	kg			
		Other:				
	45	Containing azithromycin or its salts.....	kg			
	55	Containing clindamycin or its salts.....	kg			
	65	Containing doxycycline or its salts.....	kg			
	70	Containing cefdinir or its salts.....	kg			
	71	Containing cefepime or its salts.....	kg			
	72	Containing ceftazidime or its salts.....	kg			
	76	Containing meropenem or its salts.....	kg			
	80	Containing vancomycin or its salts.....	kg			
	83	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.)				
		Other, containing hormones or other products of heading 2937:				
3004.31.00	00	Containing insulin.....	kg.....	Free		25%
3004.32.00		Containing corticosteroid hormones their derivatives or structural analogues.....		Free		25%
	10	Containing dexamethasone or its salts.....	kg			
	40	Containing methylprednisolone or its salts.....	kg			
	60	Other.....	kg			
3004.39.00		Other.....		Free		25%
	10	For veterinary use.....	kg			
		Other:				
	20	Containing epinephrine.....	kg			
	30	Containing levothyroxine or its salts.....	kg			
	40	Containing norepinephrine.....	kg			
	45	Containing vasopressin.....	kg			
	55	Other.....	kg			
3004.41.00	00	Other, containing alkaloids or derivatives thereof: Containing ephedrine or its salts.....	kg.....	Free		25%
3004.42.00	00	Containing pseudoephedrine (INN) or its salts.....	kg.....	Free		25%
3004.43.00	00	Containing norephedrine or its salts.....	kg.....	Free		25%
3004.49.00		Other.....		Free		25%
	05	For veterinary use.....	kg			
		Other:				
	10	Cardiovascular medicaments.....	kg			
		Medicaments primarily affecting the central nervous system:				
	20	Anticonvulsants, hypnotics, and sedatives.....	kg			
	30	Antidepressants, tranquilizers and other psychotherapeutic agents.....	kg			
	40	Other.....	kg			
	50	Dermatological agents and local anesthetics.....	kg			
	60	Medicaments primarily affecting the eyes, ears or respiratory system.....	kg			
	70	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.) Other, containing vitamins or other products of heading 2936:				
3004.50		Containing vitamins synthesized wholly or in part from aromatic or modified aromatic industrial organic compounds:				
3004.50.10	00	Vitamin B ₂	kg.....	Free		15.4¢/kg + 62%
3004.50.20	00	Vitamin B ₁₂	kg.....	Free		15.4¢/kg + 145.5%
3004.50.30	00	Vitamin E.....	kg.....	Free		15.4¢/kg + 63.5%
3004.50.40	00	Other.....	kg.....	Free		15.4¢/kg + 49%
3004.50.50	05	Other..... For veterinary use.....	kg	Free		25%
		Other:				
	10	Single vitamins Combined with minerals or other nutrients.....	kg			
	20	Other.....	kg			
		Multiple vitamins:				
	30	Combined with minerals or other nutrients.....	kg			
	40	Other.....	kg			
3004.60.00	00	Other, containing antimalarial active principles described in subheading note 2 to this chapter.....	kg.....	Free		30%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.)				
3004.90		Other:				
3004.90.10	00	Containing antigens or hyaluronic acid or its sodium salt.....	kg.....	Free		Free
3004.90.92	01	Other.....		Free		30%
		For veterinary use.....	kg			
		Other:				
		Anti-infective medicaments:				
		Antivirals:				
	03	Containing acyclovir or its salts.....	kg			
	04	Containing oseltamivir or its salts.....	kg			
	05	Containing valganciclovir, peramivir or their salts.....	kg			
	06	Other.....	kg			
		Antifungals:				
	07	Containing fluconazole or its salts.....	kg			
	08	Other.....	kg			
		Antiprotozoals (excluding goods described in subheading note 2 to this chapter):				
	09	Containing metronidazole or its salts.....	kg			
	10	Other.....	kg			
	11	Sulfonamides.....	kg			
		Other:				
	12	Containing levofloxacin or its salts.....	kg			
	13	Containing linezolid or its salts.....	kg			
	15	Other.....	kg			
	16	Antineoplastic and immunosuppressive medicaments.....	kg.....			
		Cardiovascular medicaments:				
	17	Containing metoprolol or its salts.....	kg			
	18	Containing amiodarone or its salts.....	kg			
	19	Containing diltiazem or its salts.....	kg			
	20	Containing hydralazine or its salts.....	kg			
	22	Containing enoxaparin or its salts.....	kg			
	23	Containing labetalol or its salts.....	kg			
	24	Containing argatroban, adenosine, amlodipine, esmolol, dobutamine, phenoxybenzamine or their salts.....	kg			
	25	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.)				
3004.90 (con.)		Other: (con.)				
3004.90.92 (con.)		Other (con.)				
		Other: (con.)				
		Medicaments primarily affecting the central nervous system:				
		Analgesics, antipyretics and nonhormonal anti-inflammatory agents:				
	26	Tolmetin.....	kg.....			
	27	Tolmetin sodium dihydrate.....	kg			
	28	Tolmetin sodium (anhydrous).....	kg			
		Containing ibuprofen or its salts:				
	29	For oral suspension.....	kg			
	30	Other.....	kg			
		Containing acetaminophen or its salts:				
	32	For oral suspension.....	kg			
	33	Other.....	kg			
	34	Containing O-Acetylsalicylic acid (Aspirin).....	kg			
	35	Containing tramadol.....	kg			
	36	Other.....	kg			
		Anticonvulsants, hypnotics and sedatives:				
	37	Containing dexmedetomidine, etomidate, midazolam, propofol or their salts.....	kg			
	38	Containing midazolam or its salts.....	kg			
	39	Containing phenytoin or its salts.....	kg			
	40	Containing propofol or its salts.....	kg			
	41	Containing levetiracetam, phenytoin or their salts.....	kg			
	42	Containing etomidate or its salts.....	kg			
	43	Other.....	kg			
		Antidepressants, tranquilizers, and other psychotherapeutic agents:				
	44	Containing lorazepam or its salts.....	kg			
	45	Containing olanzapine or its salts.....	kg			
	46	Other.....	kg			
		Other:				
	47	Containing rocuronium or its salts.....	kg			
	48	Containing succinylcholine or its salts.....	kg			
	49	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.)				
3004.90 (con.)		Other: (con.)				
3004.90.92 (con.)		Other (con.)				
		Other: (con.)				
	50	Dermatological agents and local anesthetics: Containing lidocaine or its salts.....	kg			
	51	Other.....	kg			
		Medicaments primarily affecting the digestive system:				
	52	Laxatives.....	kg			
	53	Antacids.....	kg			
	54	Containing famotidine or its salts.....	kg			
	55	Containing pantoprazole or its salts.....	kg			
	56	Containing ondansetron or its salts.....	kg			
	57	Containing glycopyrrolate or its salts.....	kg			
	58	Containing loperamide or its salts.....	kg			
	60	Other.....	kg			
		Preparations primarily affecting the electrolytic, caloric or water balance:				
		Diuretics:				
	61	Containing furosemide and its salts....	kg			
	62	Containing hydrochlorothiazide or its salts.....	kg			
	63	Other.....	kg			
		Other:				
	64	Containing calcium gluconate.....	kg			
	65	Containing potassium chloride.....	kg			
	66	Containing sodium bicarbonate, in injection form.....	kg			
	67	Other.....	kg			
		Medicaments primarily affecting the eyes, ears, or respiratory system:				
	68	Cough and cold preparations.....	kg			
		Other:				
		Antihistamines:				
	69	Containing diphenhydramine or its salts.....	kg			
	70	Other.....	kg			
	71	Containing albuterol sulfate.....	kg			
		Other:				
	72	Containing timolol maleate.....	kg			
	73	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3004 (con.)		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: (con.)				
3004.90 (con.)		Other: (con.)				
3004.90.92 (con.)		Other (con.)				
		Other: (con.)				
	74	Containing heparin sodium or its salts.....	kg			
	75	Containing zoledronic acid or its salts.....	kg			
	76	Other.....	kg			
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	00	Coated or impregnated with pharmaceutical substances.....	kg	Free		20%
3005.10.50	00	Other.....	kg	Free		40%
3005.90		Other:				
3005.90.10	00	Coated or impregnated with pharmaceutical substances.....	kg	Free		20%
3005.90.50		Other.....		Free		40%
	10	Laparotomy sponges.....	kg			
	90	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3006 3006.10.01	00	Pharmaceutical goods specified in note 4 to this chapter: 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 hemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable.....	kg.....	Free		40%
3006.30		Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:				
3006.30.10	00	Containing antigens or antisera.....	kg.....	Free		Free
3006.30.50	00	Other.....	kg.....	Free		45%
3006.40.00	00	Dental cements and other dental fillings; bone reconstruction cements.....	kg.....	Free		20%
3006.50.00	00	First-aid boxes and kits.....	kg.....	Free		45%
3006.60.00	00	Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides.....	kg.....	Free		25%
3006.70.00	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.....	5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, K, KR, MA, OM, P, PA, PE, S, SG)	25%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3006 (con.)		Pharmaceutical goods specified in note 4 to this chapter: (con.)				
		Other:				
3006.91.00	00	Appliances identifiable for ostomy use.....	kg.....	4.2%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
3006.92.00	00	Waste pharmaceuticals.....	kg.....	Free		45%
3006.93		Placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses:				
3006.93.10	00	Packaged with medicinal preparations.....	kg.....	Free		30%
3006.93.20	00	Containing over 10 percent by dry weight of sugar ^{1/}	kg.....	40¢/kg + 10.4% ^{2/}	Free (BH, CL, JO, KR, OM, SG) See 9822.05.20 (P+) See 9822.06.10 (PE) See 9822.08.01 (CO) See 9822.09.17 (PA) See 9823.10.01-9823.10.45 (S+) See 9822.03.01 (MA)	47.4¢/kg +12.2%
3006.93.50	00	Containing ingredients having nutritional value, in which starch or other foodstuff predominates by weight.....	kg.....	6.4% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
3006.93.60	00	In liquid form for oral intake.....	liters.....	0.2¢/liter ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4¢/liter
3006.93.80	00	Placebos and clinical trial kits containing other chemicals other than medicaments.....	kg.....	5% ^{3/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, JP, K, KR, MA, OM, P, PA, PE, S, SG)	25%

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1/ See 9904.17.49-9904.17.65.

2/ See 9903.88.15.

3/ See 9903.88.03.