

30.05

30.05 - 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

3005.90 - Other

This heading covers articles such as wadding, gauze, bandages and the like, of textile, paper, plastic, etc., impregnated or coated with pharmaceutical substances (counter-irritant, antiseptic, etc.) for medical, surgical, dental or veterinary purposes.

These articles include wadding impregnated with iodine or methyl salicylate, etc., various prepared dressings, prepared poultices (e.g., linseed or mustard poultices), medicated adhesive plasters, etc. They may be in the piece, in discs or in any other form.

Wadding and gauze for dressings (usually of absorbent cotton) and bandages, etc., not impregnated or coated with pharmaceutical substances, are also classified in this heading, provided they are exclusively intended (e.g., because of the labels affixed or special folding) for sale directly without re-packing, to users (private persons, hospitals, etc.) for use for medical, surgical, dental or veterinary purposes.

This heading also covers the following types of dressings :

- (1) **Cutaneous dressings** consisting of prepared frozen or lyophilised (dried) strips of animal skin tissue, usually porcine, used as temporary biological dressings for direct application to areas of skin loss, open tissue wounds, surgical infections, etc. They are available in various sizes and are packed in sterile containers (retail packings) labelled with information concerning their use.
- (2) **Liquid dressings** put up in a spray can (retail packing) and used to cover wounds with a protective transparent film. They may consist of a sterile solution of a plastic (e.g., a modified vinyl copolymer or a methacrylic plastic) in a volatile organic solvent (e.g., ethyl acetate) and a propellant, whether or not with added pharmaceutical substances (antiseptics in particular).

The heading **excludes** bandages, adhesive plasters, etc., containing zinc oxide, and plaster-coated fracture bandages, not put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.

The heading also **excludes** :

- (a) Plasters specially calcined or finely ground for use in dentistry and preparations with a basis of plaster for use in dentistry (**headings 25.20** and **34.07** respectively).
- (b) Medicaments put up in the form of transdermal administration systems (**heading 30.04**).
- (c) Goods specified in Note 4 to this Chapter (**heading 30.06**).
- (d) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies and similar articles of **heading 96.19**.