Circular No. 01/2014-Customs

F. No. 528/110/2011-STO (TU)

Government of India

Ministry of Finance

(Department of Revenue)

Central Board of Excise & Customs

Tariff Unit

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New Delhi, the 9th January, 2014.

To,

All Chief Commissioners of Customs / Customs (Prev.)

All Chief Commissioners of Customs & Central Excise,

All Commissioners of Customs/Customs (Prev.)

All Commissioners of Customs & Central Excise,

All Directors General under CBEC.

Sir/Madam,

Subject:- Classification of Human Embryo - regarding.

Reference have been received on issue of classification and importation of the 'Human Embryo' frozen in liquid nitrogen under the Customs Tariff Act, 1975. Doubts have been raised whether 'human embryo' is classifiable under heading 0511 or 3001.

2. The matter has been examined by the Board in consultation with Indian Council of Medical Research (ICMR). ICMR have clarified that 'Human Embryo' is placed under the category of animal embryos. Accordingly 'human embryo' will be classified under CTH 0511 9999.

3. Import Policy Norms finalized by DGFT for 'Human Embryos' vide notification No. 52(RE-2013)/2009-2014 dated 2nd December, 2013 as restricted and the import will be allowed subject to a NOC from ICMR.

4. Pending cases may be finalized accordingly. Difficulty faced if any may be brought to the notice of the Board.

Yours faithfully,

(R. P. Singh)

Director (Customs)

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