

**CHAPTER 33**  
**ESSENTIAL OILS AND RESINOID; PERFUMERY, COSMETIC OR TOILET PREPARATIONS**

Notes.

1.-This Chapter does not cover :

- (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
- (b) Soap or other products of heading 34.01; or
- (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.-The expression " odoriferous substances " in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.-Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.-The expression " perfumery, cosmetic or toilet preparations " in heading 33.07 applies, inter alia, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| HEADING/<br>H.S.CODE | DESCRIPTION  | SU | NG DUTY<br>RATE |
|----------------------|--|----|-----------------|
| <b>33.01</b>         | <b>Essential oils...; resinoids; concentrates... aqueous distillates, etc</b>      |    |                 |
| 3301.1200.00         | Essential oils of orange   |    | 10              |
| 3301.1300.00         | Essential oils of Lemon  |    | 10              |
| 3301.1900.00         | Other essential oils of citrus fruit   |    | 10              |
| 3301.2400.00         | Essential oils of peppermint   |    | 10              |
| 3301.2500.00         | Essential oils of other mints  |    | 10              |
| 3301.2910.00         | Essential oils of citronella   |    | 10              |
| 3301.2990.00         | Other essential oils other than those of citrus fruits                             |    | 10              |
| 3301.3000.00         | Resinoids  |    | 10              |
| 3301.9000.00         | Other essential oils , aqueous distillates and aqueous solutions of essential oils |    | 10              |
| <b>33.02</b>         | <b>Mixtures of odoriferous substances used as raw materials in industry</b>        |    |                 |
| 3302.1000.00         | Mixtures of odoriferous substances Of a kind used in the food or drink industries  |    | 5               |
| 3302.9010.00         | Mixtures of odoriferous substances Of a kind used for perfumery                    |    | 5               |
| 3302.9090.00         | Mixtures of odoriferous substances used for other industries                       |    | 5               |
| <b>33.03</b>         | <b>Perfumes and toilet waters</b>  |    |                 |
| 3303.0000.00         | Perfumes and toilet waters   |    | 20              |
| <b>33.04</b>         | <b>Beauty, make-up, skin-care (incl. suntan), manicure... preparations</b>         |    |                 |
| 3304.1000.00         | -up preparations   |    | 20              |
| 3304.2000.00         | -up preparations   |    | 20              |
| 3304.3000.00         | Manicure or pedicure preparations  |    | 20              |
| 3304.9100.00         | Powders, whether or not compressed   |    | 20              |
| 3304.9900.00         | -up preparations and preparations for the care of the skin                         |    | 20              |

| HEADING/<br>H.S.CODE | DESCRIPTION  | SU | NG DUTY<br>RATE |
|----------------------|--|----|-----------------|
| <b>33.05</b>         | <b>Preparations for use on the hair</b>  |    |                 |
| 3305.1000.00         | Shampoos   |    | 20              |
| 3305.2000.00         | Preparations for permanent waving or straightening                                       |    | 20              |
| 3305.3000.00         | Hair lacquers  |    | 20              |
| 3305.9000.00         | Other preparations for use on the hair   |    | 20              |
| <b>33.06</b>         | <b>Preparations for oral or dental hygiene (incl. denture fixative)</b>                  |    |                 |
| 3306.1000.00         | Dentifrices  |    | 35              |
| 3306.2000.00         | Yarn used to clean between the teeth(dental floss)                                       |    | 20              |
| 3306.9000.00         | Other preparations for oral or dental hygiene  |    | 20              |
| <b>33.07</b>         | <b>Shaving preparations, personal deodorants, etc, nes; room deodorizers</b>             |    |                 |
| 3307.1000.00         | -shave, shaving or after-shave preparations  |    | 20              |
| 3307.2000.00         | Personal deodorants and antiperspirants  |    | 20              |
| 3307.3000.00         | Perfumed bath salts and other bath preparations  |    | 20              |
| 3307.4100.00         | Agarbatti and other odiferous preparations which operate by burning                      |    | 20              |
| 3307.4900.00         | Other preparations for perfuming or deodorizing rooms                                    |    | 20              |
| 3307.9000.00         | Other shaving preparations, personal deodarants and other cosmetic or toilet preparation |    | 20              |