

## CHAPTER 34

### SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING AND LUBRICATING PREP., ARTIFICIAL OR PREPARED

Notes.

1.-This Chapter does not cover :

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.-For the purposes of heading 34.01, the expression " soap " applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as " scouring powders and similar preparations ".

3.-For the purposes of heading 34.02, " organic surface-active agents " are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.

4.-In heading 34.03 the expression " petroleum oils and oils obtained from bituminous minerals " applies to the products defined in Note 2 to Chapter 27.

5.-In heading 34.04, subject to the exclusions provided below, the expression " artificial waxes and prepared waxes " applies only to :

- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (B) Products obtained by mixing different waxes;
- (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

| HEADING/<br>H.S.CODE | DESCRIPTION  | SU | NG DUTY<br>RATE |
|----------------------|--|----|-----------------|
| <b>34.01</b>         | <b>Soap; organic surface-active products in bars, etc; paper with soap,etc</b> |    |                 |
| 3401.1110.00         | --- Medicated soaps  |    | 20              |
| 3401.1190.00         | --- Other ..   |    | 20              |
| 3401.1910.00         | --- Household soaps ....   |    | 20              |
| 3401.1920.00         | --- Surface-active products and preparations ...                               |    | 20              |
| 3401.1990.00         | --- Other .....  |    | 20              |
| 3401.2000.00         | -Soap in other forms   |    | 20              |
| 3401.3000.00         | -Organic surfaceactive products and prepara                                    |    | 20              |
| <b>34.02</b>         | <b>Non-soap surface-active agents; washing preparations, nes</b>               |    |                 |
| 3402.1100.12         | --- Put up for retail sale ..  |    | 20              |
| 3402.1100.13         | --- Other ...  |    | 10              |
| 3402.1200.14         | --- Put up for retail sale ...   |    | 20              |
| 3402.1200.15         | --- Other  |    | 10              |
| 3402.1300.16         | --- Put up for retail sale ...   |    | 20              |
| 3402.1300.17         | --- Other  |    | 10              |
| 3402.1900.18         | --- Put up for retail sale ...   |    | 20              |
| 3402.1900.19         | ---OTHER[other].   |    | 10              |
| 3402.2000.00         | -Preparations put up for retail sale   |    | 20              |
| 3402.9000.00         | -Other.  |    | 10              |
| <b>34.03</b>         | <b>Lubricating preparations, etc (excl. those of &gt;=70% petroleum oil)</b>   |    |                 |
| 3403.1100.00         | --prepa for the treatmt of textile,leather..                                   |    | 10              |
| 3403.1900.00         | --Other  |    | 10              |
| 3403.9100.00         | --Other prepara for treatmt of texti,leath                                     |    | 10              |
| 3403.9900.00         | --Other Preparations for the treatment of..                                    |    | 10              |
| <b>34.04</b>         | <b>Artificial waxes and prepared waxes</b>                                     |    |                 |
| 3404.2000.00         | -Of poly ( oxyethylene)( Polyethleneglycol]                                    |    | 10              |
| 3404.9000.00         | -Other.  |    | 10              |
| <b>34.05</b>         | <b>Polishes and creams, etc, for footwear, etc, excluding waxes of 34.04</b>   |    |                 |
| 3405.1000.00         | -Polishes,creams and similar pre footwear..                                    |    | 20              |
| 3405.2000.00         | -Polishes, creams and similar wooden furnit                                    |    | 20              |
| 3405.3000.00         | -Polishes and similar prepara for coachwk..                                    |    | 20              |
| 3405.4000.00         | -Scouri pastes and powders and other scour                                     |    | 20              |
| 3405.9000.00         | -Other.  |    | 20              |
| <b>34.06</b>         | <b>Candles, tapers and the like</b>  |    |                 |
| 3406.0000.00         | -Candles, tapers and the like.   |    | 20              |
| <b>34.07</b>         | <b>Modelling pastes; dental wax and impression compounds, for retail sale</b>  |    |                 |
| 3407.0000.00         | -Modelling pastes, including those put up for childrs amusement; prepara.....  |    | 20              |