

## Chapter 33

### **Essential oils and resinoids; 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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
33.01		<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b>					
		- Essential oils of citrus fruit :					
	3301.12.00.00	-- Of orange	kg	10	7.5	0	0
	3301.13.00.00	-- Of lemon	kg	10	7.5	0	0
	3301.19.00.00	-- Other	kg	10	7.5	0	0
		- Essential oils other than those of citrus fruit :					
	3301.24.00.00	-- Of peppermint ( <i>Mentha piperita</i> )	kg	10	7.5	0	0
	3301.25.00.00	-- Of other mints	kg	10	7.5	0	0

<b>Heading</b>	<b>TSN</b>	<b>Commodity Description</b>	<b>SU</b>	<b>ID</b>	<b>VAT</b>	<b>IAT</b>	<b>EXC</b>
		-- Other:					
	3301.29.10.00	--- Of citronella	kg	10	7.5	0	0
	3301.29.90.00	--- Other	kg	10	7.5	0	0
	3301.30.00.00	- Resinoids	kg	10	7.5	0	0
	3301.90.00.00	- Other	kg	10	7.5	0	0
<b>33.02</b>		<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>					
	3302.10.00.00	- Of a kind used in the food or drink industries	kg	10	7.5	0	0
		- Other:					
	3302.90.10.00	-- Of a kind used in perfumery	kg	10	7.5	0	0
	3302.90.90.00	-- Of a kind used in other industries	kg	10	7.5	0	0
<b>33.03</b>		<b>Perfumes and toilet waters.</b>					
	3303.00.10.00	- Liquid perfumes, containing alcohol	kg	20	7.5	0	0
	3303.00.20.00	- Liquid perfumes, not containing alcohol	kg	20	7.5	0	0
	3303.00.90.00	- Other	kg	20	7.5	0	0
<b>33.04</b>		<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>					
	3304.10.00.00	- Lip make-up preparations	kg	20	7.5	0	0
	3304.20.00.00	- Eye make-up preparations	kg	20	7.5	0	0
	3304.30.00.00	- Manicure or pedicure preparations	kg	20	7.5	0	0
		- Other :					
	3304.91.00.00	-- Powders, whether or not compressed	kg	20	7.5	0	0
	3304.99.00.00	-- Other	kg	20	0	0	0

<b>Heading</b>	<b>TSN</b>	<b>Commodity Description</b>	<b>SU</b>	<b>ID</b>	<b>VAT</b>	<b>IAT</b>	<b>EXC</b>
<b>33.05</b>		<b>Preparations for use on the hair.</b>					
	3305.10.00.00	- Shampoos	kg	20	7.5	0	0
	3305.20.00.00	- Preparations for permanent waving or straightening	kg	20	7.5	0	0
	3305.30.00.00	- Hair lacquers	kg	20	7.5	0	0
	3305.90.00.00	- Other	kg	20	7.5	0	0
<b>33.06</b>		<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>					
	3306.10.00.00	- Dentifrices	kg	20	7.5	0	0
	3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	kg	20	7.5	0	0
	3306.90.00.00	- Other	kg	20	7.5	0	0
<b>33.07</b>		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>					
	3307.10.00.00	- Pre-shave, shaving or after-shave preparations	kg	20	7.5	0	0
	3307.20.00.00	- Personal deodorants and antiperspirants	kg	20	7.5	0	0
	3307.30.00.00	- Perfumed bath salts and other bath preparations	kg	20	7.5	0	0
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :					
	3307.41.00.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	20	7.5	0	0
	3307.49.00.00	-- Other	kg	20	7.5	0	0
	3307.90.00.00	- Other	kg	20	7.5	0	0