

## 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 3.01 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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>33.01</b>		<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	-- Of orange	kg	10%	Free
	3301.13.00	-- Of lemon	kg	10%	Free
	3301.19.00	-- Other	kg	10%	Free
		- Essential oils other than those of citrus fruit:			
	3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	kg	10%	Free
	3301.25.00	-- Of other mints	kg	10%	Free
	3301.29.00	-- Other	kg	10%	Free
	3301.30.00	- Resinoids	kg	10%	Free
	3301.90.00	- Other	kg	10%	Free
<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>			
		- Of a kind used in the food and drink industries			
	3302.10.10	--- Of a kind used in beverage and food manufacturing and imported by VAT registered beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol	kg	25%	Free
	3302.10.90	--- Other	kg	25%	Free
	3302.90.00	- Other	kg	25%	Free

33.03	3303.00.00	<b>Perfumes and toilet waters.</b>	kg	25%	Free
33.04		<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	- Lip make-up preparations	kg	25%	Free
	3304.20.00	- Eye make-up preparations	kg	25%	Free
	3304.30.00	- Manicure or pedicure preparations	kg	25%	Free
		- Other			
	3304.91.00	-- Powders, whether or not compressed	kg	25%	Free
	3304.99.00	-- Other	kg	25%	Free
33.05		<b>Preparations for use on the hair.</b>			
	3305.10.00	- Shampoos	kg	25%	Free
	3305.20.00	- Preparations for permanent waving or straightening	kg	25%	Free
	3305.30.00	- Hair lacquers	kg	25%	Free
	3305.90.00	- Other	kg	25%	Free
33.06		<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	- Dentifrices	kg	25%	Free
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg	25%	Free
	3306.90.00	- Other	kg	25%	Free
33.07		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>			
	3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	25%	Free
	3307.20.00	- Personal deodorants and antiperspirants	kg	25%	Free
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	25%	Free
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
	3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	25%	Free
	3307.49.00	-- Other	kg	25%	Free
	3307.90.00	- Other	kg	25%	Free