

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

### 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.

#### 33.01

**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.**

- Essential oils of citrus fruit:

3301.12.00	-- Of orange	LTR
3301.13.00	-- Of lemon	LTR
3301.19.00	-- Other	LTR

- Essential oils other than those of citrus fruit:

3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	LTR
3301.25.00	-- Of other mints	LTR
3301.29	-- Other:	
	--- Pharmaceutical grade:	
3301.29.11	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	LTR
3301.29.12	---- Of sandalwood	LTR
3301.29.19	---- Other	LTR
	--- Other:	
3301.29.91	---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose	LTR
3301.29.92	---- Of sandalwood	LTR

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3301.29.99	---- Other	LTR			
	3301.30.00	- Resinoids	LTR			
	3301.90	- Other:				
	3301.90.10	-- Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	LTR			
	3301.90.90	-- Other	LTR			
<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	- Of a kind used in the food or drink industries:				
	3302.10.10	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	LTR			\$70.00 per litre of alcohol
	3302.10.20	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	KGM			\$90.00 per kgm
	3302.10.90	-- Other	KGM			
	3302.90.00	- Other	KGM			
<b>33.03</b>	3303.00.00	<b>Perfumes and toilet waters.</b>	VAL			
<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	- Lip make-up preparations	VAL			
	3304.20.00	- Eye make-up preparations	VAL			
	3304.30.00	- Manicure and pedicure preparations	VAL			
		- Other:				
	3304.91.00	-- Powders, whether or not compressed	VAL			
	3304.99	-- Other:				
	3304.99.10	--- Face and skin creams and lotions	VAL			
	3304.99.20	--- Anti-acne creams	VAL			
	3304.99.90	--- Other	VAL			
<b>33.05</b>		<b>Preparations for use on the hair.</b>				
	3305.10.00	- Shampoos	VAL			
	3305.20.00	- Preparations for permanent waving or straightening	VAL			
	3305.30.00	- Hair lacquers	VAL			
	3305.90.00	- Other	VAL			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<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	- Dentifrices:				
	3306.10.10	-- Prophylactic pastes or powders	VAL			
	3306.10.90	-- Other	VAL			
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	VAL			
	3306.90.00	- Other	VAL			
<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	- Pre-shave, shaving or after-shave preparations	VAL			
	3307.20.00	- Personal deodorants and antiperspirants	VAL			
	3307.30.00	- Perfumed bath salts and other bath preparations	VAL			
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:				
	3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	VAL			
	3307.49	-- Other:				
	3307.49.10	--- Room perfuming preparations	VAL			
	3307.49.90	--- Other	VAL			
	3307.90	- Other:				
	3307.90.10	-- Animal toilet preparations	VAL			
	3307.90.20	-- Contact lens solutions	VAL			
	3307.90.30	-- Papers and tissues, impregnated or coated with perfume or cosmetics	VAL			
	3307.90.40	-- Other perfumery or cosmetics, including depilatories	VAL			
	3307.90.90	-- Other	VAL			