

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

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

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 4.5×10^{-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.).

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.				
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:				
	3401.11	-- For toilet use (including medicated products):				
	3401.11.10	--- Medicated products	KGM			
	3401.11.20	--- Bath soap	KGM			
	3401.11.30	--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	KGM			
	3401.11.90	--- Other	KGM			
	3401.19	-- Other:				
	3401.19.10	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	KGM			
	3401.19.90	--- Other	KGM			
	3401.20	- Soap in other forms:				
	3401.20.10	-- Of a kind used for flotation de-inking of recycled paper	KGM			
	3401.20.90	-- Other	KGM			
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	KGM			
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.				
		- Organic surface-active agents, whether or not put up for retail sale:				
	3402.11	-- Anionic:				
	3402.11.10	--- Sulphated fatty alcohols	KGM			
	3402.11.20	--- Wetting agents of a kind used in the manufacture of herbicides	KGM			
	3402.11.90	--- Other	KGM			
	3402.12	-- Cationic:				
	3402.12.10	--- Wetting agents of a kind used in the manufacture of herbicides	KGM			
	3402.12.90	--- Other	KGM			
	3402.13.00	-- Non-ionic	KGM			
	3402.19.00	-- Other	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	3402.20	- Preparations put up for retail sale:				
		- - In liquid form:				
	3402.20.11	--- Anionic surface active preparations	KGM			
	3402.20.12	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
	3402.20.13	--- Other surface active preparations	KGM			
	3402.20.19	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
		- - Other:				
	3402.20.91	--- Anionic surface active preparations	KGM			
	3402.20.92	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
	3402.20.93	--- Other surface active preparations	KGM			
	3402.20.99	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
	3402.90	- Other:				
		- - In liquid form:				
		--- Anionic surface active preparations:				
	3402.90.11	---- Wetting agents	KGM			
	3402.90.12	---- Other	KGM			
	3402.90.13	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
		--- Other surface active preparations:				
	3402.90.14	---- Wetting agents	KGM			
	3402.90.15	---- Other	KGM			
	3402.90.19	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
		- - Other:				
		--- Anionic surface active preparations:				
	3402.90.91	---- Wetting agents	KGM			
	3402.90.92	---- Other	KGM			
	3402.90.93	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			
		--- Other surface active preparations:				
	3402.90.94	---- Wetting agents	KGM			
	3402.90.95	---- Other	KGM			
	3402.90.99	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM			

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34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.				
		- Containing petroleum oils or oils obtained from bituminous minerals:				
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:				
		--- In liquid form:				
	3403.11.11	---- Lubricating oil preparations	KGM			
	3403.11.19	---- Other	KGM			
	3403.11.90	--- Other	KGM			
	3403.19	-- Other:				
		--- In liquid form:				
	3403.19.11	---- Oil for aircraft engines	KGM			
	3403.19.12	---- Other preparations containing silicone oil	KGM			
	3403.19.19	---- Other	KGM			
	3403.19.90	--- Other	KGM			
		- Other:				
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:				
		--- In liquid form:				
	3403.91.11	---- Preparations containing silicone oil	KGM			
	3403.91.19	---- Other	KGM			
	3403.91.90	--- Other	KGM			
	3403.99	-- Other:				
		--- In liquid form:				
	3403.99.11	---- Oil for aircraft engines	KGM			
	3403.99.12	---- Other preparations containing silicone oil	KGM			
	3403.99.19	---- Other	KGM			
	3403.99.90	--- Other	KGM			
34.04		Artificial waxes and prepared waxes.				
	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	KGM			
	3404.90.00	- Other	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.				
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	KGM			
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	KGM			
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	KGM			
	3405.40	- Scouring pastes and powders and other scouring preparations:				
	3405.40.10	- - Scouring pastes and powders	KGM			
	3405.40.90	- - Other	KGM			
	3405.90	- Other:				
	3405.90.10	- - Metal polishes	KGM			
	3405.90.90	- - Other	KGM			
34.06	3406.00.00	Candles, tapers and the like.	KGM			
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).				
	3407.00.10	- Modelling pastes, including those put up for children's amusement	KGM			
	3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	KGM			
	3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	KGM			