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SINGAPORE CUSTOMS

55 Newton Road

#10-01 Revenue House

Singapore 307987

REPUBLIC OF SINGAPORE

Tel : 63552000

Fax : 62509606

Homepage : <http://www.customs.gov.sg>

E-mail: [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg)

All Traders and Declaring Agents



**CLARIFICATION ON CLASSIFICATION UNDER HS HEADING 33.02 – 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**

We wish to inform you that classification of goods under HS heading 33.02 covers the following mixtures **provided** they are of a kind used as raw materials in the perfumery, food or drink industries (e.g. in confectionery, food or drink flavourings) or in other industries (e.g. soap-making):

- (i) Mixtures of essential oils.
- (ii) Mixtures of resinoids.
- (iii) Mixtures of extracted oleoresins.
- (iv) Mixtures of synthetic aromatics.
- (v) Mixtures consisting of two or more odoriferous substances.
- (vi) Mixtures of one or more odoriferous substances combined with added diluents or carriers such as vegetable oil, dextrose or starch.
- (vii) Mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g. spices) with one or more odoriferous substances, **provided** these substances form the basis of the mixture.

2 The heading also includes solutions in alcohol (e.g. ethyl alcohol, isopropyl alcohol) of one or more odoriferous substances **provided** these solutions are of a kind used as raw materials in the perfumery, food, drink or other industries.

3 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. This is provided for under Chapter Note 2 of Chapter 33.

4 For enquiries on whether a product falls under HS heading 33.02, you may fax the product catalogue to Classification Section at no. 62509606 or contact the Customs Call Centre at telephone no. 63552000 followed by (\*) (0).

MRS LAM MENG CHOO

HEAD

CLASSIFICATION AND STATISTICS AUDIT BRANCH

for DIRECTOR-GENERAL OF CUSTOMS

*The Way of Excellence in Public Service*