

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)
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	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
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.			
		- 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 Industrial IRC holder VAT compliant 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	Perfumes and toilet waters.	kg	25%	Free
33.04		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.			
	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		Preparations for use on the hair.			
	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		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.			
	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		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.			
	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