

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, vegetable or microbial 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 (headings 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) Unmixed animal waxes or unmixed vegetable waxes whether or not refined or coloured, of heading 15.21
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 34.09, etc.)
- The heading does not apply to:
- (a) Products of headings 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 and 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.).

| Heading | H.S. Code | Description | Statistical Unit | Statutory Rate of Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|--------------|------------|--|------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 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 : -- For toilet use (including medicated products): | kg | 25% | Free |
| | 3401.11.00 | | | | |

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|--------------|------------|--|----|-----|------|
| | 3401.19.00 | -- Other | kg | 25% | Free |
| | 3401.20.00 | - Soap in other forms | kg | 25% | Free |
| | 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 | kg | 25% | Free |
| 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. | | | |
| | | - Anionic organic surface-active agents, whether or not put up for retail sale : | | | |
| | 3402.31.00 | -- Linear alkylbenzene sulphonic acids and their salts | kg | 10% | Free |
| | 3402.39.00 | -- Other | kg | 10% | Free |
| | | - Other organic surface-active agents, whether or not put up for retail sale : | | | |
| | 3402.41.00 | -- Cationic | kg | 10% | Free |
| | | -- Non-ionic : | | | |
| | 3402.42.10 | --- Alcohol Ethoxylates (AEO) imported by Industrial IRC holder VAT compliant Sodium Lauryl Ether Sulphate (SLES) manufacturing industries | kg | 10% | Free |
| | 3402.42.90 | --- Other | kg | 10% | Free |
| | | -- Other : | | | |
| | 3402.49.10 | --- Defoaming agent | kg | 5% | Free |
| | 3402.49.90 | --- Other | kg | 10% | Free |
| | 3402.50.00 | - Preparations put up for retail sale | kg | 25% | Free |
| | | - Other : | | | |
| | 3402.90.10 | --- Detergents | kg | 25% | Free |
| | 3402.90.20 | --- Cleaning preparation imported by Industrial IRC holder VAT compliant steel manufacturing industries | kg | 25% | Free |
| | 3402.90.30 | --- Cleaning preparation imported by industrial IRC holder VAT compliant paper mills | kg | 25% | Free |
| | 3402.90.90 | --- Other | kg | 25% | Free |
| 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 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals. | | | |
| | | - Containing petroleum oils or oils obtained from bituminous minerals : | | | |
| | 3403.11.00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | kg | 5% | Free |
| | 3403.19.00 | -- Other | kg | 10% | Free |
| | | - Other : | | | |
| | 3403.91.00 | -- Preparation for the treatment of textile materials, leather, furskins or other materials | kg | 5% | Free |
| | | -- Other : | | | |
| | 3403.99.10 | --- Compressor oil imported by Industrial IRC holder VAT compliant compressor manufacturers | kg | 10% | Free |
| | 3403.99.90 | --- Other | kg | 10% | Free |
| 34.04 | | Artificial waxes and prepared waxes. | | | |
| | 3404.20.00 | - Of poly (oxyethylene) (polyethylene glycol) | kg | 10% | Free |
| | | - Other : | | | |
| | 3404.90.10 | --- Other Waxes imported by Industrial IRC holder VAT compliant ink manufacturing industry | kg | 10% | Free |
| | 3404.90.90 | --- Other | kg | 10% | Free |
| 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, non-wovens, 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 | kg | 25% | Free |
| | 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work | kg | 25% | Free |

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|--------------|------------|---|----|-----|------|
| | 3405.30.00 | - Polishes and similar preparations for coach-work, other than metal polishes | kg | 25% | Free |
| | 3405.40.00 | - Scouring pastes and powders and other scouring preparations - Other : | kg | 25% | Free |
| | 3405.90.10 | --- Polishes and other preparations used in the finishing (including electro-plating) of metal articles | kg | 10% | Free |
| | 3405.90.90 | --- Other | kg | 25% | Free |
| 34.06 | 3406.00.00 | Candles, tapers and the like. | kg | 25% | Free |
| 34.07 | 3407.00.00 | 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). | kg | 25% | Free |