

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 (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 Import Duty	Statutory Rate of Export Duty
(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):			
	3401.11.00	-- For toilet use (including medicated products):	kg	25%	Free
	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

Heading	Description	Unit	Rate	Duty
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: -- Anionic			
3402.11.10	--- Linear Alkyl Benzene Sulphonic Acid (LABSA)	kg	15%	Free
3402.11.90	--- Other	kg	10%	Free
3402.12.00	-- Cationic	kg	10%	Free
3402.13.00	-- Non-ionic	kg	10%	Free
	-- Other			
3402.19.10	--- Defoaming agent	kg	5%	Free
3402.19.90	--- Other	kg	10%	Free
3402.20.00	- Preparations put up for retail sale - Other	kg	25%	Free
3402.90.10	--- Detergents	kg	25%	Free
3402.90.20	--- Cleaning preparation imported by VAT registered steel manufacturing industries	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: -- Preparations for the treatment of textile materials, leather, furskins or other materials			
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5%	Free
3403.19.00	-- Other - Other	kg	10%	Free
3403.91.00	-- Preparation for the treatment of textile materials, leather, furskins or other materials -- Other	kg	5%	Free
3403.99.10	--- Compressor oil imported by VAT registered compressor manufacturers	kg	10%	Free
3403.99.90	--- Other	kg	10%	Free
34.04	Artificial waxes and prepared waxes. - Of poly (oxyethylene) (polyethylene glycol) - Other			
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	kg	10%	Free
3404.90.10	--- Other Waxes imported by VAT registered 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. - Polishes, creams and similar preparations for footwear or leather			
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
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 electroplating) of metal articles	kg	10%	Free
3405.90.90	--- Other	kg	25%	Free
34.06	Candles, tapers and the like.			
3406.00.00		kg	25%	Free
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).			
		kg	25%	Free