

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 1301 or 1302;
- (b) soap or other products of heading 3401; or
- (c) gum, wood or sulphate turpentine or other products of heading 3805.

2. The expression “odoriferous substances” in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 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 3307 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 solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| Tariff Item | Description of goods | Unit | Rate of duty | |
|-------------|---|------|--------------|--------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3301 | 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 | | | |
| | - <i>Essential oils of citrus fruit :</i> | | | |
| 3301 12 00 | -- Of orange | kg. | 30% | - |
| 3301 13 00 | -- Of lemon | kg. | 30% | - |
| 3301 19 | -- <i>Other :</i> | | | |
| 3301 19 10 | --- Citronella oil | kg. | 30% | - |
| 3301 19 90 | --- Other | kg. | 30% | - |
| | - <i>Essential oils other than those of citrus fruit:</i> | | | |
| 3301 22 | -- <i>Of jasmin :</i> | | | |
| 3301 24 00 | -- Of peppermint (<i>Mentha piperita</i>) | kg. | 30% | - |

| (1) | (2) | (3) | (4) | (5) |
|------------|---|-----|-----|-----|
| 3301 25 | -- <i>Of other mints :</i> | | | |
| 3301 25 10 | --- Spearmint oil (ex-mentha spicata) | kg. | 30% | - |
| 3301 25 20 | --- Water mint-oil (ex-mentha aquatic) | kg. | 30% | - |
| 3301 25 30 | --- Horsemint oil (ex-mentha sylvestries) | kg. | 30% | - |
| 3301 25 40 | --- Bergament oil (<i>ex-mentha citrate</i>) | kg. | 30% | - |
| 3301 25 90 | --- Other | kg. | 30% | - |
| 3301 29 | -- <i>Other:</i> | | | |
| | --- <i>Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:</i> | | | |
| 3301 29 11 | ---- Anise oil (aniseed oil) | kg. | 30% | - |
| 3301 29 12 | ---- Cajeput oil | kg. | 30% | - |
| 3301 29 13 | ---- Cananga oil | kg. | 30% | - |
| 3301 29 14 | ---- Caraway oil | kg. | 30% | - |
| 3301 29 15 | ---- Cassia oil | kg. | 30% | - |
| 3301 29 16 | ---- Cedarwood oil | kg. | 30% | - |
| 3301 29 17 | ---- Cinnamon bark oil | kg. | 30% | - |
| 3301 29 18 | ---- Cinnamon leaf oil | kg. | 30% | - |
| | --- <i>Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:</i> | | | |
| 3301 29 21 | ---- Clove leaf or stem, oil | kg. | 30% | - |
| 3301 29 22 | ---- Coriander seed oil | kg. | 30% | - |
| 3301 29 23 | ---- Dill oil (anethum oil) | kg. | 30% | - |
| 3301 29 24 | ---- Eucalyptus oil | kg. | 30% | - |
| 3301 29 25 | ---- Fennel seed oil | kg. | 30% | - |
| 3301 29 26 | ---- Ginger oil | kg. | 30% | - |
| 3301 29 27 | ---- Ginger grass oil | kg. | 30% | - |
| 3301 29 28 | ---- Clove bud oil | kg. | 30% | - |
| | --- <i>Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil :</i> | | | |
| 3301 29 31 | ---- Tuberose concentrate | kg. | 30% | - |
| 3301 29 32 | ---- Nutmeg oil | kg. | 30% | - |
| 3301 29 33 | ---- Palmarosa oil | kg. | 30% | - |
| 3301 29 34 | ---- Patchouli oil | kg. | 30% | - |
| 3301 29 35 | ---- Pepper oil | kg. | 30% | - |
| 3301 29 36 | ---- Petitgrain oil | kg. | 30% | - |
| 3301 29 37 | ---- Sandalwood oil | kg. | 30% | - |
| 3301 29 38 | ---- Rose oil | kg. | 30% | - |
| | --- <i>Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :</i> | | | |
| 3301 29 41 | ---- Camphor oil | kg. | 30% | - |
| 3301 29 42 | ---- Lemon grass oil | kg. | 30% | - |

| (1) | (2) | (3) | (4) | (5) |
|------------|---|-----|-----|-----|
| 3301 29 43 | ---- Ylang ylang oil | kg. | 30% | - |
| 3301 29 44 | ---- Davana oil | kg. | 30% | - |
| 3301 29 45 | ---- Cumin oil | kg. | 30% | - |
| 3301 29 46 | ---- Celery seed oil | kg. | 30% | - |
| 3301 29 47 | ---- Garlic oil | kg. | 30% | - |
| 3301 29 48 | ---- Paprika oil | kg. | 30% | - |
| 3301 29 49 | ---- Turmeric oil | kg. | 30% | - |
| 3301 29 50 | --- Spices' oils not elsewhere specified or included | kg. | 30% | - |
| 3301 29 90 | --- Other | kg. | 30% | - |
| 3301 30 | - <i>Resinoids :</i> | | | |
| 3301 30 10 | --- Agar oil | kg. | 30% | - |
| | -- <i>Other:</i> | | | |
| 3301 30 91 | ---- Flavouring essences, all types, including those for liquors | kg. | 30% | - |
| 3301 30 99 | ---- Other | kg. | 30% | - |
| 3301 90 | - <i>Other :</i> | | | |
| | --- <i>Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:</i> | | | |
| 3301 90 11 | ---- Fenugreek oleoresins | kg. | 30% | - |
| 3301 90 12 | ---- Ginger oleoresins | kg. | 30% | - |
| 3301 90 13 | ---- Pepper oleoresins | kg. | 30% | - |
| 3301 90 14 | ---- Turmeric oleoresins | kg. | 30% | - |
| 3301 90 15 | ---- Cardamom oleoresins | kg. | 30% | - |
| 3301 90 16 | ---- Celery seed oleoresins | kg. | 30% | - |
| 3301 90 17 | ---- Nutmeg oleoresins | kg. | 30% | - |
| | --- <i>Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included:</i> | | | |
| 3301 90 21 | ---- Clove oleoresins | kg. | 30% | - |
| 3301 90 22 | ---- Capsicum oleoresins | kg. | 30% | - |
| 3301 90 23 | ---- Coriander oleoresins | kg. | 30% | - |
| 3301 90 24 | ---- Cumin oleoresins | kg. | 30% | - |
| 3301 90 25 | ---- Fennel oleoresins | kg. | 30% | - |
| 3301 90 29 | ---- Oleoresins of spices not elsewhere specified or included | kg. | 30% | - |
| | --- <i>Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):</i> | | | |
| 3301 90 31 | ---- Attars of all kinds in fixed oil base | kg. | 30% | - |
| 3301 90 32 | ---- Mustard oil aroma | kg. | 30% | - |
| 3301 90 33 | ---- Essence of ambrettolide (ambrette seed oil essence) | kg. | 30% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|------|-----|
| | --- <i>Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included :</i> | | | |
| 3301 90 41 | ---- Flavouring essences, all types, including those for liquors | kg. | 30% | - |
| 3301 90 49 | ---- Other | kg. | 30% | - |
| | --- <i>Terpenic by-products of the deterpenation of essential oils :</i> | | | |
| 3301 90 51 | ---- Flavouring essences, all types, including those for liquors | kg. | 30% | - |
| 3301 90 59 | ---- Other | kg. | 30% | - |
| 3301 90 60 | --- Aqueous distillates of essential oils, not elsewhere specified or included | kg. | 30% | - |
| | --- <i>Aqueous solutions of essential oils:</i> | | | |
| 3301 90 71 | ---- Flavouring essences, all types, including those for liquors | kg. | 30% | - |
| 3301 90 79 | ---- Other | kg. | 30% | - |
| 3301 90 90 | --- Other | kg. | 30% | - |
| 3302 | 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 | | | |
| 3302 10 | - <i>Of a kind used in the food or drink industries:</i> | | | |
| 3302 10 10 | --- Synthetic flavouring essences | kg. | 100% | - |
| 3302 10 90 | --- Other | kg. | 100% | - |
| 3302 90 | - <i>Other:</i> | | | |
| | --- <i>Mixtures of aromatic chemicals and essential oils as perfume base:</i> | | | |
| 3302 90 11 | ---- Synthetic perfumery compounds | kg. | 10% | - |
| 3302 90 12 | ---- Synthetic essential oil | kg. | 10% | - |
| 3302 90 19 | ---- Other | kg. | 10% | - |
| 3302 90 20 | --- Aleuritic acid | kg. | 10% | - |
| 3302 90 90 | --- Other | kg. | 10% | - |
| 3303 | PERFUMES AND TOILET WATERS | | | |
| 3303 00 | - <i>Perfumes and toilet waters:</i> | | | |
| 3303 00 10 | --- Eau-de-cologne | kg. | 20% | - |
| 3303 00 20 | --- Rose water | kg. | 20% | - |
| 3303 00 30 | --- Keora water | kg. | 20% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| 3303 00 40 | --- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates) | kg. | 20% | - |
| 3303 00 50 | --- Perfumes containing spirit | kg. | 20% | - |
| 3303 00 60 | --- Spirituous toilet preparations not elsewhere specified or included | kg. | 20% | - |
| 3303 00 90 | --- Other | kg. | 20% | - |
| 3304 | BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS | | | |
| 3304 10 00 | - Lip make-up preparations | kg. | 20% | - |
| 3304 20 00 | - Eye make-up preparations | kg. | 20% | - |
| 3304 30 00 | - Manicure or pedicure preparations | kg. | 20% | - |
| | - <i>Other:</i> | | | |
| 3304 91 | -- <i>Powders, whether or not compressed:</i> | | | |
| 3304 91 10 | --- Face powders | kg. | 20% | - |
| 3304 91 20 | --- Talcum powders | kg. | 20% | - |
| 3304 91 90 | --- Other | kg. | 20% | - |
| 3304 99 | -- <i>Other:</i> | | | |
| 3304 99 10 | --- Face creams | kg. | 20% | - |
| 3304 99 20 | --- Nail polish or lacquers | kg. | 20% | - |
| 3304 99 30 | --- Moisturising lotion | kg. | 20% | - |
| 3304 99 40 | --- Sindur, bindi, kumkum | kg. | 20% | - |
| 3304 99 50 | --- Turmeric preparations | kg. | 20% | - |
| 3304 99 90 | --- Other | kg. | 20% | - |
| 3305 | PREPARATIONS FOR USE ON THE HAIR | | | |
| 3305 10 | - <i>Shampoos:</i> | | | |
| 3305 10 10 | --- Containing spirit | kg. | 20% | - |
| 3305 10 90 | --- Other | kg. | 20% | - |
| 3305 20 00 | - Preparations for permanent waving or straightening | kg. | 20% | - |
| 3305 30 00 | - Hair lacquers | kg. | 20% | - |
| 3305 90 | - <i>Other :</i> | | | |
| | --- <i>Hair oil :</i> | | | |
| 3305 90 11 | ---- Perfumed | kg. | 20% | - |
| 3305 90 19 | ---- Other | kg. | 20% | - |
| 3305 90 20 | --- Brilliantines (spirituous) | kg. | 20% | - |
| 3305 90 30 | --- Hair cream | kg. | 20% | - |
| 3305 90 40 | --- Hair dyes (natural, herbal or synthetic) | kg. | 20% | - |
| 3305 90 50 | --- Hair fixers | kg. | 20% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| 3305 90 90 | --- Other | kg. | 20% | - |
| 3306 | 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 | - <i>Dentifrices :</i> | | | |
| 3306 10 10 | --- In powder | kg. | 20% | - |
| 3306 10 20 | --- In paste | kg. | 20% | - |
| 3306 10 90 | --- Other | kg. | 20% | - |
| 3306 20 00 | - Yarn used to clean between the teeth (dental floss) | kg. | 20% | - |
| 3306 90 00 | - Other | kg. | 20% | - |
| 3307 | PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES | | | |
| 3307 10 | - <i>Pre-shave, shaving or after-shave preparations:</i> | | | |
| 3307 10 10 | --- Shaving cream | kg. | 20% | - |
| 3307 10 90 | --- Other | kg. | 20% | - |
| 3307 20 00 | - Personal deodorants and anti-perspirants | kg. | 20% | - |
| 3307 30 | - <i>Perfumed bath salts and other bath preparations:</i> | | | |
| 3307 30 10 | --- Bath oil (thailam) | kg. | 20% | - |
| 3307 30 90 | --- Other | kg. | 20% | - |
| | - <i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i> | | | |
| 3307 41 00 | -- "Agarbatti" and other odoriferous preparations which operate by burning | kg. | 20% | - |
| 3307 49 00 | -- Other | kg. | 20% | - |
| 3307 90 | - <i>Other:</i> | | | |
| 3307 90 10 | --- Depilatories | kg. | 20% | - |
| 3307 90 20 | --- Sterile contact lens care solution | kg. | 20% | - |
| 3307 90 90 | --- Other | kg. | 20% | - |

