

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 13.01 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.

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Chapter 33—continued

Essential oils and resinoids; perfumery, cosmetic or toilet preparations—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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	00H	kg	-- Of orange	Free	Free
3301.13.00	00B	kg	-- Of lemon	Free	Free
3301.19.00			-- Other	Free	Free
	10G	kg	. . . Of bergamot		
	15H	kg	. . . Of lime		
	19L	kg	. . . Other		
			– Essential oils other than those of citrus fruit:		
3301.24.00	00L	kg	-- Of peppermint (<i>Mentha piperita</i>)	Free	Free
3301.25.00	00E	kg	-- Of other mints	Free	Free
3301.29.00			-- Other	Free	Free
	10L	kg	. . . Of geranium		
	15A	kg	. . . Of jasmin		
	19D	kg	. . . Of lavender or of lavandin		
	23B	kg	. . . Of vetiver		
	29A	kg	. . . Other		
3301.30.00	00F	kg	– Resinoids	Free	Free
3301.90			– Other:		
			-- Aqueous distillates and aqueous solutions of essential oils:		
3301.90.01	00D	. .	--- Culinary or flavouring	6.5 7/2008 5	CA 1 7/2008 Free LDC 5 TH Free TPA Free
3301.90.09	00E	. .	--- Other	Free	Free
3301.90.19			-- Other	Free	Free
	01J	kg	. . . . . Extracted oleoresins:		
	03E	kg	. . . . . Of opium		
	05A	kg	. . . . . Of liquorice		
	07H	kg	. . . . . Of hops		
	09D	kg	. . . . . Of pyrethrum or of the roots of plants containing rotenone		
	19A	kg	. . . . . Other		
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:		
3302.10			– Of a kind used in the food or drink industries:		
			-- Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages:		
3302.10.10	00B	kg	--- Of an alcoholic strength by volume not exceeding 0.5% vol.	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
			--- Other:		
3302.10.20	00H	l	---- Containing not more than 1.15% vol.	Free	Free
			---- Containing more than 1.15% vol., but not more than 2.5% vol.:		
3302.10.31	00K	l	----- For further manufacture in a licensed manufacturing area	Free	Free
3302.10.39	00L	l	----- Other	Free	Free
			----- Containing more than 2.5% vol., but not more than 6% vol.:		
3302.10.41	00E	l al	----- For further manufacture in a licensed manufacturing area	Free	Free
3302.10.49	00F	l al	----- Other	Free	Free
			----- Containing more than 6% vol., but not more than 9% vol.:		
3302.10.51	00L	l	----- For further manufacture in a licensed manufacturing area	Free	Free
3302.10.59	00A	l	----- Other	Free	Free

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Chapter 33—continued

Essential oils and resinoids; perfumery, cosmetic or toilet preparations—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Mixtures of odoriferous substances and mixtures, etc.—continued		
			– Of a kind used in the food or drink industries—continued		
			– Preparations containing alcohol based on one, etc.—continued		
			– Other—continued		
			– Containing more than 9% vol, but not more than 14% vol.:		
3302.10.61	00F	1	– For further manufacture in a licensed manufacturing area	Free	Free
3302.10.69	00G	1	– Other	Free	Free
			– Containing more than 14% vol., but not more than 23% vol.:		
3302.10.71	00A	1	– For further manufacture in a licensed manufacturing area	Free	Free
3302.10.79	00B	1	– Other	Free	Free
			– Other:		
3302.10.81			– For further manufacture in a licensed manufacturing area	Free	Free
			. . . . . Not exceeding 57% vol.:		
	01E	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09L	1 al	. . . . . In other containers		
			. . . . . Other:		
	11B	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19H	1 al	. . . . . In other containers		
3302.10.89			– Other	Free	Free
			. . . . . Not exceeding 57% vol.:		
	01F	1 al	. . . . . In containers of a capacity of less than 180 litres		
	09A	1 al	. . . . . In other containers		
			. . . . . Other:		
	11C	1 al	. . . . . In containers of a capacity of less than 180 litres		
	19J	1 al	. . . . . In other containers		
3302.10.90			– Other	Free	Free
	01D	kg	. . . Mixtures of natural or essential oils		
	11A	l	. . . Culinary preparations		
	13H	l	. . . Non-spirituous preparations for use in the manufacture of beverages		
	19G	..	. . . Other		
3302.90.00			– Other	Free	Free
	01D	kg	. . . Mixtures of natural essential oils		
	09K	l	. . . Other spirituous solutions		
	19G	..	. . . Other		
33.03					
3303.00			Perfumes and toilet waters:		
3303.00.01			– Perfumed spirits	5	CA Free LDC 4 TH Free TPA Free
			. . . In aerosol containers:		
	02D	No.	. . . Containing chlorofluorocarbons		
	08C	No.	. . . Other		
	19J	l	. . . Other		
3303.00.09			– Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
			. . . In aerosol containers:		
	02E	No.	. . . Containing chlorofluorocarbons		
	08D	No.	. . . Other		
	19K	..	. . . Other		
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	00C	..	– Lip make-up preparations	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA Free

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Chapter 33—continued

Essential oils and resinoids; perfumery, cosmetic or toilet preparations—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Beauty or make-up preparations and preparations, etc.—continued					
3304.20.00	00G	..	– Eye make-up preparations	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA Free
3304.30.00			– Manicure or pedicure preparations	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA Free
	02G	No.	. . . In aerosol containers: Containing chlorofluorocarbons		
	08F	No.	. . . . Other		
	19A	..	. . . Other		
			– Other:		
3304.91.00	00G	..	– Powders, whether or not compressed	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA Free
3304.99.00			– Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA Free
	02K	No.	. . . In aerosol containers: Containing chlorofluorocarbons		
	08J	No.	. . . . Other		
	19D	..	. . . Other		
33.05			Preparations for use on the hair:		
3305.10.00	00A	..	– Shampoos	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA 3 1/2008 Free
3305.20.00	00E	..	– Preparations for permanent waving or straightening	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA 3 1/2008 Free
3305.30.00			– Hair lacquers	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA 3 1/2008 Free
	02E	No.	. . . In aerosol containers: Containing chlorofluorocarbons		
	08D	No.	. . . . Other		
	19K	..	. . . Other		
3305.90.00			– Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH 3 1/2008 Free TPA 3 1/2008 Free
	02G	No.	. . . In aerosol containers: Containing chlorofluorocarbons		
	08F	No. Other		
	19A Other		

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Essential oils and resinoids; perfumery, cosmetic or toilet preparations—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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			— Dentifrices:		
3306.10.01	00F	..	-- Denture cleaning tablets	Free	Free
3306.10.09			-- Other	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
	01E	..	. . . Preparations for dentists' use in mechanical cleaning and polishing of teeth		
	09L	..	. . . Denture cleaning pastes and powders		
	19H	..	. . . Other		
3306.20			— Yarn used to clean between the teeth (dental floss):		
3306.20.10	00J	kg	-- Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 decitex	5	CA Free LDC 4 TH Free TPA Free
3306.20.90			-- Other	Free	Free
	01L	kg	. . . High tenacity yarn of nylon or other polyamides		
	09F	kg	. . . Other		
3306.90.00			— Other	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
			. . . In aerosol containers:		
	02E	No.	. . . . Containing chlorofluorocarbons		
	08D	No.	. . . . Other		
	19K	..	. . . Other		
33.07			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			— Pre-shave, shaving or after-shave preparations:		
3307.10.01			-- Pre-shave and after-shave preparations	5	CA Free LDC 4 TH Free TPA Free
			. . . In aerosol containers:		
	02L	No.	. . . . Containing chlorofluorocarbons		
	08K	No.	. . . . Other		
	19E	..	. . . Other		
3307.10.09			-- Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
			. . . In aerosol containers:		
	02A	No.	. . . . Containing chlorofluorocarbons		
	08L	No.	. . . . Other		
	19F	..	. . . Other		
3307.20.00			— Personal deodorants and antiperspirants	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
			. . . In aerosol containers:		
	02H	No.	. . . . Containing chlorofluorocarbons		
	08G	No.	. . . . Other		
	19B	..	. . . Other		
3307.30.00	00E	..	— Perfumed bath salts and other bath preparations	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free

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Chapter 33—continued

Essential oils and resinoids; perfumery, cosmetic or toilet preparations—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Pre-shave, shaving or after-shave preparations, etc.—continued					
— Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:					
3307.41.00	00C	..	-- "Agarbatti" and other odoriferous preparations which operate by burning	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
3307.49.00			-- Other	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
			. . . . In aerosol containers:		
	02F	No.	. . . . . Containing chlorofluorocarbons		
	08E	No.	. . . . . Other		
			. . . . . Other		
	21B	..	. . . . . Potpourri		
	29H	..	. . . . . Other		
3307.90			— Other:		
3307.90.01			-- Animal toilet preparations	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
			. . . . In aerosol containers:		
	02K	No.	. . . . . Containing chlorofluorocarbons		
	08J	No.	. . . . . Other		
	19D	..	. . . . . Other		
3307.90.09			-- Other	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
			. . . . In aerosol containers:		
	02L	No. Containing chlorofluorocarbons		
	08K	No. Other		
		 Other		
	21G Potpourri		
	29B Other		

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