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.

					TCL /				Pre	ferent	ial Dut	у				Gen		PAL		Ce	:SS	Surcharge on		S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Customs Duty	SSCL	C L
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 (+).																					
																								\perp
	2221 12	-	Essential oils of citrus fruit :							_	_		F0/	4.50/	10.00/	450/	100/	100/	601				2.50/	+
_	3301.12		Of orange	kg						Free	Free		5% 5%		10.0%		18%	10%	6% 6%	-			2.5%	+
	3301.13 3301.19		Of lemon Other	kg ka						Free Free	Free		5% 5%		10.0%		18% 18%	10% 10%	6%				2.5% 2.5%	+
	3301.19	-	Essential oils other than those of citrus fruit :	ку						rree	Free		3%	4.5%	10.0%	15%	16%	10%	0%				2.5%	Ħ
	3301.24		Of peppermint (<i>Mentha piperita</i>)	ka						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%				2,5%	
	3301.25		Of other mints	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	3301.29		Other	kg						Free	Free		5%		10.0%	15%	18%	10%	6%				2.5%	
	3301.30	-	Resinoids	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
		-	Other:																					
	3301.90.10		Extracted oleoresins	kg						Free	Free		14.6%		20.0%		18%	10%	6%				2.5%	
	3301.90.20		Other, of citronella	kg						Free	Free		5%		10.0%		18%	10%	6%				2.5%	
	3301.90.30	_	Other, of cinnamon leaf	kg						Free	Free		5%	4.5%		15%	18%	Ex					2.5%	
	3301.90.40		Other, of cinnamon bark	kg						Free	Free		5%	4.5%		15%	18%	Ex					2.5%	
	3301.90.50		Other, of clove	kg						Free	Free		5%	4.5%		15%	18%	10%	6%				2.5%	

	HS Code			t ICL/ SLSI				Pre	eferent	tial Du	ty				Gen		P/	AL	Cess		Surcharge		S
HS Hdg		Description	Unit		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	on Customs Duty	SSCL	C L
	3301.90.60	Oth sure of sured surture	l-=						F	F		5%	4.5%	10.0%	15%	18%	10%	6%				2.50/	+
	3301.90.60	Other, of eucalyptus Other, of lemongrass	kg kg	1					Free Free			5%	4.5%	10.0%		18%	10%	6%			-	2.5% 2.5%	+
	3301.90.70	Other, of mace	kg ka	-			 	1	Free			5%	4.5%	10.0%	15%	18%	10% Ex	0%			+	2.5%	+
	3301.90.60	Other :	кg					1	rree	rree		3%	4.5%		15%	16%	EX				+	2.5%	+
	3301.90.91	Of mustard	ka	1					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				+	2.5%	+
	3301.90.91	Of Mustard	ka	-				-	Free			5%	4.5%	10.0%	15%	18%	Ex				+	2.5%	+
	3301.90.93	Of hadney	ka	-				-	Free			4%	1.5%	Free	Free	18%	Ex				+	2.5%	+
	3301.90.94	Of pepper	ka	1		1	1	1	Free			5%	4.5%	10.0%		18%	Ex				+	2.5%	+
	3301.90.95	Of cardamom	ka	-				-	Free			5%	4.5%	10.0%	15%	18%	Ex				+	2.5%	+
	3301.90.95	Of cardamoni	kg	-				-	Free			4%	1.5%	Free	Free	18%	10%	6%			+	2.5%	+-
	3301.90.90	Other	kg						Free			4%	1.5%	Free	Free	18%	10%	6%			+	2.5%	+-
	3301.90.99	Otrier	Kg						riee	riee		4%	1.5%	rree	rree	16%	10%	0%			+	2.5%	+
33.02		Mixtures of odoriferous substances an mixtures (including alcoholic solutions with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.																					
		- Of a kind used in the food or drink																					+
	3302.10.10	industries: 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	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3302.10.20	Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
	3302.10.90	Other	kg						Free	Free		5% or Rs.243 /- per L	5% or Rs.243 /- per L	Free	20% or Rs.950/- per L	18%	10%	6%	10% or Rs. 500/= per kg	Free		2.5%	
	3302.90	- Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%			1 1	2.5%	1
			119	1			1			1						1 -0 /0	-570	- 70			i		+

HS Hdg	HS Code			Unit	ICL/	Preferential Duty										Gen		P	AL	Ce	ess	Surcharge on		S
			Description		SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	Customs Duty	SSCL	C L
33.03			Perfumes and toilet waters.																					4
	2222 22 12	-	 								1									D 450/				₩
	3303.00.10		- Perfumes	kg		18.0%				Free	Free		4%	1.5%	Free	20%	18%	Ex		Rs.450/=p er ka	Free		2.5%	
		+-	- Toilet waters																	erky				+-
	3303.00.21	 -	Baby cologne conforming to SLS 589 and																					†
	5505.00.21		containing alcohol not more than 55% by	kg	S	18.0%				Free	Free		5%	5%	Free	20%	18%	10%	6%				2.5%	
			v/v	,																				
	3303.00.22		Other colognes containing alcohol not less																					
			than 50% and not more than 90% by v/v	kg		18.0%				Free	Free		5%	5%	Free	20%	18%	10%	6%				2.5%	
			·																					
	3303.00.29		Other	kg		18.0%				Free	Free		5%	5%	20.0%	20%	18%	Ex		Rs.750/=p	Free		2.5%	
		_		ng.		10.070				1100	1100		370	370	20.070	2070	1070			er kg	1100		2.5 70	4
22.04			December on medica con measurementicans and																					
33.04			Beauty or make-up preparations and																					l l
			preparations for the care of the skin (other than medicaments), including																					
			sunscreen or sun tan preparations; manicure or pedicure preparations.																					
		+	manicure or pedicure preparations.																					4
	3304.10	╁	Lip make-up preparations								1									Rs.4000/=				+
	3304.10		Lip make up preparations	kg		18.0%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		per ka			2.5%	
	3304.20	1-	Eye make-up preparations			10.00/	100/	100/		_	t		F0/	F0/		200/	100/	_		Rs.3700/=			2.50/	T
			-ye mane up proparations	kg		18.0%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		per kg			2.5%	
	3304.30	-	Manicure or pedicure preparations	l.a.		18.0%	10.0%	10.0%		F	F		5%	5%		20%	18%	10%	6%	Rs.750/=p	Rs.440/=	İ	2.5%	
				kg		18.0%	10.0%	10.0%		Free	Free		5%	5%		20%	18%	10%	6%	er kg	per kg.		2.5%	
		-	Other:																					
	3304.91		Powders, whether or not compressed	kg		15.00%	10.0%	10.0%		Free	Free		5%	5%		20%	18%	10%		Rs.600/=			2.5%	╛
		_	Skin Powder for Infants	kg	S															per kg			2.5%	╀
	3304.99		Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		Rs.1,300/	Rs.440/=		2.5%	
		+									1									= per kg	per kg.			+
33.05			Preparations for use on the hair.																					-
33.03			rieparations for use on the nair.																					
	3305.10	+	Shampoos							 		 		 	-		 			Rs.750/=	 			+
	3303.10		Sharipood	kg		18.0%	Free			Free				25%		20%	18%	Ex		per kg			2.5%	1
	3305.20	†-	Preparations for permanent waving or																	Rs.600/=				+
	5505.20		straightening	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		per kg			2.5%	
	3305.30	1-	Hair lacquers			15 401	1	1			ļ		F0/	F0/		200/	1001	100/		Rs.600/=	1		2.50/	T
				kg		15.4%				Free	Free		5%	5%		20%	18%	10%		per kg			2.5%	
	3305.90	1-	Other			10.001							F0/	4.50/		200/	1001	_		Rs.850/=			2.50/	1
	1			kg		18.0%				Free	Free		5%	4.5%		20%	18%	Ex		per kg			2.5%	1
											1													1

	HS Code			TCL /				Pre	eferent	tial Du	ty				Gen		P/	AL	Ce	ess	Surcharge		S
HS Hdg		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	on Customs Duty	SSCL	C L
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 - Toothpaste	kg	S											20%	18%	10%		35% or Rs.500/= per kg			2.5%	
	3306.20	- Yarn used to clean between the teeth (dental floss)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%	per kg			2.5%	
	3306.90	- Other	kg												20%	18%	10%		35% or Rs.600/= per kg			2.5%	
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	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		Rs.500/- per kg			2.5%	
	3307.20	- Personal deodorants and antiperspirants	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		Rs.550/- per kg			2.5%	
	3307.30	- Perfumed bath salts and other bath preparations	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		Rs.500/- per kg			2.5%	
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :																					
	3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	kg	L	18% or Rs.135/- per kg				Free	Free		Rs.36/-	5% or Rs.36/ per kg		20% or Rs.140/- per kg	18%	Ex		10% or Rs.800/= per kg			2.5%	
	3307.49	Other	kg						Free	Free		5%	5%		20%	18%	10%		10% or Rs.600/= per ka			2.5%	
-	2207.00.10	- Other:	lea	-				-	Free	Free	-	Frac	Frac	Fros	Fron	18%	Ev					2.5%	\vdash
	3307.90.10 3307.90.90	Contact lens solutions Other	kg kg		Rs.180/ = per kg				Free			Free 5%	Free 5%	Free	Free Rs.200/ = per kg	18%	Ex Ex		Rs.500/= per kg			2.5%	
																							匚