

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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>33.01</b>		<b>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 deterpensation of essential oils; aqueous distillates and aqueous solutions of essential oils (+).</b>																							
		- Essential oils of citrus fruit :																							
	3301.12	-- Of orange	kg					Free	Free			5%	4.5%	10.0%	15%	18%	10%	6%						2.5%	
	3301.13	-- Of lemon	kg					Free	Free			5%	4.5%	10.0%	15%	18%	10%	6%						2.5%	
	3301.19	-- Other	kg					Free	Free			5%	4.5%	10.0%	15%	18%	10%	6%						2.5%	
		- Essential oils other than those of citrus fruit :																							
	3301.24	-- Of peppermint ( <i>Mentha piperita</i> )	kg					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%	4.5%	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%	5%	20.0%	20%	18%	10%	6%						2.5%	
	3301.90.20	--- Other, of citronella	kg					Free	Free			5%	4.5%	10.0%	15%	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 Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L				
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
<b>33.03</b>		<b>Perfumes and toilet waters.</b>																									
	3303.00.10	--- Perfumes	kg			18.0%				Free	Free		4%	1.5%	Free	20%	18%	Ex		Rs.450/=p er kg	Free				2.5%		
		--- Toilet waters																									
	3303.00.21	---- Baby cologne conforming to SLS 589 and containing alcohol not more than 55% by v/v	kg	S		18.0%				Free	Free		5%	5%	Free	20%	18%	10%	6%							2.5%	
	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 er kg	Free					2.5%	
<b>33.04</b>		<b>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.</b>																									
	3304.10	- Lip make-up preparations	kg			18.0%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		Rs.4000/= per kg						2.5%	
	3304.20	- Eye make-up preparations	kg			18.0%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		Rs.3700/= per kg						2.5%	
	3304.30	- Manicure or pedicure preparations	kg			18.0%	10.0%	10.0%		Free	Free		5%	5%		20%	18%	10%	6%	Rs.750/=p er kg	Rs.440/= 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/= per kg						2.5%	
		-- <i>Skin Powder for Infants</i>	kg	S																						2.5%	
	3304.99	-- Other	kg			18.0%				Free	Free		5%	5%		20%	18%	Ex		Rs.1,300/ = per kg	Rs.440/= per kg.					2.5%	
<b>33.05</b>		<b>Preparations for use on the hair.</b>																									
	3305.10	- Shampoos	kg			18.0%	Free			Free				25%		20%	18%	Ex		Rs.750/= per kg						2.5%	
	3305.20	- Preparations for permanent waving or straightening	kg			18.0%				Free	Free		5%	5%		20%	18%	10%		Rs.600/= per kg						2.5%	
	3305.30	- Hair lacquers	kg			15.4%				Free	Free		5%	5%		20%	18%	10%		Rs.600/= per kg						2.5%	
	3305.90	- Other	kg			18.0%				Free	Free		5%	4.5%		20%	18%	Ex		Rs.850/= per kg						2.5%	

