

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						
33.01		<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%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
	3301.90.60	--- Other, of eucalyptus	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%						2.5%			
	3301.90.70	--- Other, of lemongrass	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%							2.5%		
	3301.90.80	--- Other, of mace	kg						Free	Free		5%	4.5%		15%	18%	Ex								2.5%		
		--- Other :																									
	3301.90.91	----Of mustard	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	3301.90.92	----Of nutmeg	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	3301.90.93	----Of pepper	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex								2.5%		
	3301.90.94	----Of vanilla	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	3301.90.95	----Of cardamom	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex								2.5%		
	3301.90.96	----Of ginger	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%							2.5%		
	3301.90.99	----Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%							2.5%		
<b>33.02</b>		<b>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 material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>																									
		- Of a kind used in the food or drink industries:																									
	3302.10.10	--- 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 L	Free					2.5%		
	3302.90	- Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%							2.5%		

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					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%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
<b>33.06</b>		<b>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.</b>																									
	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	Free									2.5%	
	3306.90	- Other	kg											20%	18%	10%		35% or Rs.600/= per kg								2.5%	
<b>33.07</b>		<b>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.</b>																									
	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			5% or Rs.36/- per kg	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 kg						2.5%	
		- Other :																									
	3307.90.10	--- Contact lens solutions	kg						Free	Free			Free	Free	Free	Free	18%	Ex								2.5%	
	3307.90.90	--- Other	kg		Rs.180/ = per kg				Free	Free			5%	5%		Rs.200/ = per kg	18%	Ex		Rs.500/= per kg						2.5%	