

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		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 (+).																					
		- 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	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
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 <i>Toothpaste</i>	kg											20%	18%	10%		35% or Rs.500/= per kg					2.5%	
	3306.20	- Yarn used to clean between the teeth (dental floss)	kg	S					Free	Free		Free	Free	Free	Free	18%	10%	6%					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 <i>Shaving Cream</i>	kg		18.0%				Free	Free		5%	5%		20%	18%	10%		Rs.500/- per kg				2.5%	
	3307.20	- Personal deodorants and antiperspirants	kg	S	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%	