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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| HS Hdg | | | Description | Unit | ICL/ SLSI | AP | AD | BN | GT | IN | РК | SA | SF | SD | SG | Duty | VAT | Gen | SG | GEN | SG | On Customs Duty | SSCL | C L |
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| 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 (+). | | | | | | | | | | | | | | | | | | | | | |
| | | 1 | | | | | | | | | | | | | | | | | | | | | | |
| | | - | 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 (Mentha piperita) | 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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| | 3301.90.60 | | Other, of eucalyptus | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 18% | 10% | 6% | | | | 2.5% | <u> </u> |
| | 3301.90.70 | | Other, of lemongrass | kg | | | | | | Free | Free | | 5% | 4.5% | 10.0% | 15% | 18% | 10% | 6% | | | | 2.5% | <u> </u> |
| | 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 | | | 5% | 4.5% | 10.0% | 15% | 18% | Ex | | | | + + | 2.5% | <u> </u> |
| | 3301.90.92 | | Of nutmeg | kg | | | | | | Free | | | 5% | 4.5% | 10.0% | 15% | 18% | Ex | | | | | 2.5% | ┿ |
| | 3301.90.93 | | Of pepper | kg | | | | | | 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 | | | 5% | 4.5% | 10.0% | 15% | 18% | Ex | | | | | 2.5% | |
| | 3301.90.96 | | Of ginger | kg | | | | | | 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% | <u> </u> |
| 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 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 | | | | | | | | | | | | | | | | | | | | | + |
| | | | 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 | ka | | | | <u> </u> | | Free | Free | 1 | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | <u> </u> | 1 1 | 2.5% | + |
| | 0002.50 | 1 | | Ng | | | | | 1 | 1100 | 1.100 | 1 | | 1.5 /0 | 1100 | 1100 | 10,0 | 10,0 | 0,0 | 1 | 1 | 1 1 | 21370 | + |

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| 33.03 | | Perfumes and toilet waters. | | | | | | | | | | | | | | | | | | | | | |
| 55.05 | | Ferrunies and tonet waters. | | | | | | | | | | | | | | | | | | | | | |
| | 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 | <i>Cologne</i> Other | | S | | | | | | | | | | | | | | | | | | | - |
| | 5505.00.25 | oulei | kg | | 18.0% | | | | Free | Free | | 5% | 5% | 20.0% | 20% | 18% | Ex | | Rs.750/=p | Free | | 2.5% | |
| | | Cologne | | S | | | | | | | | | | | | | | | er kg | | | | |
| 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 | - Lip make-up preparations | - | | | | | | | | | | | | | | | | | | | | |
| | 5504.10 | | kg | S | 18.0% | 10% | 10% | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | Rs.4000/= per kg | | | 2.5% | |
| | 3304.20 | - Eye make-up preparations | kg | 5 | 18.0% | 10% | 10% | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | Rs.3700/= | | | 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 Skin Powder | kg | S | 15.00% | 10.0% | 10.0% | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | Rs.600/= per kg | | | 2.5% 2.5% | - |
| | 3304.99 | Other Skin Creams and Lotions for Babies | kg | S | 18.0% | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | Rs.1,300/ = per kg | Rs.440/= per kg. | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 33.05 | | Preparations for use on the hair. | | | | | | | | | | | | | | | | | | | | | |
| | 3305.10 | - Shampoos | - kg | | 18.0% | Free | | | Free | | | | 25% | | 20% | 18% | Ex | | Rs.750/= | | | 2.5% | |
| | | Hair Shampoo for Babies, Hair Shampoo | ĸġ | S | 10.0% | riee | | | riee | | | | 2370 | | 20% | 1070 | LX | | 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 Hair oil, Hair Cream, Liquid Gel & Cream | kg | S | 18.0% | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | Ex | | Rs.850/= per kg | | | 2.5% | |
| | | Oxidative Hair Color, Hair Color Powder | | 5 | | | | | | | | | | | | | | | | | | | |

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| | | | | Unit | SLSI | AP | AD | BN | GT | IN | РК | SA | SF | SD | SG | Duty | VAT | Gen | SG | GEN | SG | 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 <i>Toothpaste</i> | 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% | perkg | | | 2.5% | T |
| | 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 | S | 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% | 1 |
| | 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% | T |
| | | | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites : | | | | | | | | | | | | | | | | | por rig | | | | T |
| | 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 kg | | | 2.5% | |
| | 3307.90.10 | | Other : 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% | 1166 | Rs.200/ = per kg | 18% | Ex | | Rs.500/= per kg | | | 2.5% | T |