

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 deterpenation 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%	

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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%			
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	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				
33.03		Perfumes and toilet waters.																						
	3303.00.10	--- Perfumes	kg		18.0%				Free	Free		4%	1.5%	Free	20%	18%	Ex		Rs.450/=per 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%
		--- <i>Cologne</i>		S																				
	3303.00.29	---- Other	kg		18.0%				Free	Free		5%	5%	20.0%	20%	18%	Ex		Rs.750/=per kg	Free				2.5%
		--- <i>Cologne</i>		S																				
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	kg		18.0%	10%	10%		Free	Free		5%	5%		20%	18%	Ex		Rs.4000/=per kg					2.5%
		--- <i>Lipstick</i>		S																				
	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/=per 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</i>		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%
		--- <i>Skin Creams and Lotions for Babies</i>		S																				
33.05		Preparations for use on the hair.																						
	3305.10	- Shampoos	kg		18.0%	Free			Free				25%		20%	18%	Ex		Rs.750/=per kg					2.5%
		--- <i>Hair Shampoo for Babies, Hair Shampoo</i>		S																				
	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%
		--- <i>Hair oil, Hair Cream, Liquid Gel & Cream Oxidative Hair Color, Hair Color Powder</i>		S																				

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					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									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		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%