

## 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 preparation

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
	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 deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:</b>			
		3301.11	00		<b>- Essential oils of citrus fruit:</b>			
5			10		<b>- - Of bergamot:</b>	25	kg	-
5			90		- - - Not deterpenated	25	kg	-
		3301.12	00		<b>- - Of orange:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		3301.13	00		<b>- - Of lemon:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		3301.14	00		<b>- - Of lime:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		3301.19	00		<b>- - Other:</b>			
5			11		- - - Not deterpenated:	25	kg	-
5			13		- - - - Of mandarin	25	kg	-
5			19		- - - - Of Seville orange	25	kg	-
5			90		- - - - Of other citrus fruit	25	kg	-
					- - - Deterpenated	25	kg	-
		3301.21	00		<b>- Essential oils other than those of citrus fruit:</b>			
					<b>- - Of geranium:</b>			
5			11		- - - Not deterpenated:	25	kg	-
5			19		- - - - Of bourbon geranium	25	kg	-
5			90		- - - - Of apple geranium	25	kg	-
					- - - Deterpenated	25	kg	-
		3301.22	00		<b>- - Of jasmin:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		3301.23	00		<b>- - Of lavender or of lavandin:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		3301.24	00		<b>- - Of peppermint (<i>Mentha piperita</i>):</b>			
5			10		- - - Not deterpenated	25	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
5		<b>3301. 25</b>	90		- - - Deterpenated	25		
					- - <b>Of other mints:</b>			
					- - - Not deterpenated:			
5			11	00	- - - - Of pennyroyal	25	kg	-
5			19	00	- - - - Other	2.5	kg	-
5			90	00	- - - Deterpenated	17.5	kg	-
		<b>3301. 26</b>	00		- - <b>Of vetiver:</b>			
5			10		- - - Not deterpenated	25	kg	-
5			90		- - - Deterpenated	25	kg	-
		<b>3301. 29</b>			- - <b>Other:</b>			
					- - - Not deterpenated:			
5			11	00	- - - - Of eucalyptus	2.5	kg	-
5			13	00	- - - - Of ylang-ylang	17.5	kg	-
			80		- - - - Other:			
5			11		- - - - - Of cloves	25	kg	-
5			12		- - - - - Of niaouli	25	kg	-
					- - - - - Of rose:			
5			21		- - - - - Liquid	25	kg	-
5			29		- - - - - Concrete	25	kg	-
5			30		- - - - - Of rosemary	25	kg	-
5			50		- - - - - Of myrtle	25	kg	-
5			70		- - - - - Other	25	kg	-
5			90	00	- - - Deterpenated	25	kg	-
5		<b>3301. 30</b>	00	00	- <b>Resinoids</b>	25	kg	-
		<b>3301. 90</b>			- <b>Other:</b>			
5			10	00	- - - Terpenic by-products of the deterpenation of essential oils	25	kg	-
5			20	00	- - - Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration	25	kg	-
			30		- - - Extracted oleoresins:			
5			10		- - - - Opium	17.5	kg	-
5			20		- - - - Of liquorice	17.5	kg	-
5			30		- - - - Of hops	17.5	kg	-
5			40		- - - - Of pyrethrum or of the roots of plants containing rotenone	17.5	kg	-
5			90		- - - - Other	17.5	kg	-
5			90	00	- - - Aqueous distillates and aqueous solutions of essential oils, whether or not medicinal	25	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
33.02					<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 materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</b>			
		<b>3302. 10</b>			<b>- Of a kind used in the food or drink industries:</b>			
5			10	00	- - - Alcoholic preparations for the manufacture of beverages	25	kg	-
5			20	00	- - - Other preparations for the manufacture of beverages	2.5	kg	-
5			30	00	- - - Other, mint flavourings	2.5	kg	-
					- - - Other:			
5			81	00	- - - - Butter flavourings	2.5	kg	-
5			89	00	- - - - Other	2.5	kg	-
5		<b>3302. 90</b>	00	00	<b>- Other</b>	2.5	kg	-
		<b>3303. 00</b>	00		<b>Perfumes and toilet waters:</b>			
					- - - Liquid or concrete extracts:			
					- - - - Liquid:			
8				10	- - - - - Not containing alcohol	2.5	kg	-
					- - - - - Containing alcohol, put up in containers holding:			
8				21	- - - - - More than ½ litre	2.5	kg	-
8				29	- - - - - Not more than ½ litre	2.5	kg	-
8				30	- - - - Concretes	2.5	kg	-
8				90	- - - Other	2.5	kg	-
33.04					<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>			
8		<b>3304. 10</b>	00	00	<b>- Lip make-up preparations</b>	2.5	kg	-
8		<b>3304. 20</b>	00	00	<b>- Eye make-up preparations</b>	2.5	kg	-
8		<b>3304. 30</b>	00	00	<b>- Manicure or pedicure preparations</b>	2.5	kg	-
					<b>- Other:</b>			
8		<b>3304. 91</b>	00	00	<b>- - Powders, whether or not compressed</b>	2.5	kg	-
		<b>3304. 99</b>	00		<b>- - Other:</b>			
8				10	- - - Creams, emulsions and oils	2.5	kg	-
8				90	- - - Other	2.5	kg	-
33.05					<b>Preparations for use on the hair:</b>			
8		<b>3305. 10</b>	00	00	<b>- Shampoos</b>	2.5	kg	-
8		<b>3305. 20</b>	00	00	<b>- Preparations for permanent waving or straightening</b>	2.5	kg	-
8		<b>3305. 30</b>	00	00	<b>- Hair lacquers</b>	2.5	kg	-
8		<b>3305. 90</b>	00	00	<b>- Other</b>	2.5	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
8	33.06				<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>			
8		3306 .10	00	00	- Dentifrices	2.5	kg	-
		3306. 20			- Yarn used to clean between the teeth (dental floss):			
8			10	00	- - - Of textured polyamide yarn	2.5	kg	-
8			90	00	- - - Other	2.5	kg	-
8		3306. 90	00	00	- Other	2.5	kg	-
	33.07				<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 deodorizers, whether or not perfumed or having disinfectant properties:</b>			
		3307. 10	00		- Pre-shave, shaving or after-shave preparations:			
					- - - Shaving creams:			
8				11	- - - - Foam	2.5	kg	-
8				19	- - - - Other	2.5	kg	-
8				90	- - - Other	2.5	kg	-
8		3307. 20	00	00	- Personal deodorants and antiperspirants	2.5	kg	-
8		3307. 30	00	00	- Perfumed bath salts and other bath preparations	2.5	kg	-
					- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
8		3307. 41	00	00	- - "Agarbatti" and other odoriferous preparations which operate by burning	2.5	kg	-
8		3307. 49	00	00	- - Other	2.5	kg	-
		3307. 90	00		- Other:			
5				10	- - - Attached to textile wadding	2.5	kg	-
5				20	- - - Attached to felt	2.5	kg	-
					- - - Attached to nonwovens:			
8				31	- - - - By coating	2.5	kg	-
8				39	- - - - Other	2.5	kg	-
8				40	- - - Contact lens or artificial eye solutions	2.5	kg	-
8				80	- - - Other	2.5	kg	-