
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.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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.			
3301.10.00	Essential oils of citrus fruit:			
3301.12.00	Of orange	15%	kg and l	551.312
3301.13.00	Of lemon	5%	kg and l	551.313
3301.19.00	Other:			
3301.19.10	Of grapefruit	15%	kg and l	551.315
3301.19.20	Of lime	15%	kg and l	551.314
3301.19.90	Other	5%	kg and l	551.319
3301.20.00	Essential oils other than those of citrus fruit:			
3301.24.00	Of peppermint (menthe piperita)	5%	kg and l	551.324
3301.25.00	Of other mints	5%	kg and l	551.325
3301.29.00	Other:			
3301.29.10	Of bay	15%	kg and l	551.327
3301.29.20	Of clove	15%	kg and l	551.328
3301.29.30	Of ginger	15%	kg and l	551.3291
3301.29.40	Of nutmeg	15%	kg and l	551.3292
3301.29.50	Of patchouli	15%	kg and l	551.3293
3301.29.60	Of pimento	15%	kg and l	551.3294
3301.29.90	Other	5%	kg and l	551.3299
3301.30.00	Resinoids	5%	kg and l	551.33
3301.90.00	Other:			
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	Free	kg and l	551.351
3301.90.90	Other	Free	kg and l	551.359
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			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
3302.10.00	Of a kind used in the food or drink industries:			
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	kg	551.411
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	Free	kg	551.412
3302.10.90	Other	Free	kg and l	551.419
3302.90.00	Other	Free	kg and l	551.49
3303.00	Perfumes and toilet waters.			
3303.00.10	Bay rum	20%	kg and l	553.11
3303.00.90	Other	20%	kg and l	553.19
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.			
3304.10.00	Lip make-up preparations	20%	kg	553.21
3304.20.00	Eye make-up preparations	20%	kg	553.22
3304.30.00	Manicure or pedicure preparations	20%	kg	553.23
3304.90.00	Other:			
3304.91.00	Powders, whether or not compressed	20%	kg	553.24
3304.99.00	Other:			
3304.99.10	Sunscreen or sun tan preparations	20%	kg	553.25
3304.99.90	Other	20%	kg	553.29
33.05	Preparations for use on the hair.			
3305.10.00	Shampoos	20%	kg	553.31
3305.20.00	Preparations for permanent waving or straightening	20%	kg	553.32
3305.30.00	Hair lacquers	20%	kg	553.33
3305.90.00	Other	20%	kg	553.39

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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.			
3306.10.00	Dentifrices:			
3306.10.10	Toothpastes	20%	kg	553.41
3306.10.90	Other	20%	kg	553.42
3306.20.00	Yarn used to clean between the teeth (dental floss)	20%	kg	553.43
3306.90.00	Other	20%	kg	553.49
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 deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10.00	Pre-shave, shaving or after-shave preparations	20%	kg	553.51
3307.20.00	Personal deodorants and anti-perspirants	20%	kg	553.52
3307.30.00	Perfumed bath salts and other bath preparations	20%	kg	553.53
3307.40.00	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41.00	“Agarbatti” and other odoriferous preparations which operate by burning	20%	kg	553.541
3307.49.00	Other	20%	kg	553.549
3307.90.00	Other	20%	kg	553.59

