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**CHAPTER 34**

SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

**Notes**

1. This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (i) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (ii) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (iii) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (iv) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.)



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>34.01</b>	<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.</b>			
3401.10.00	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:			
3401.11.00	For toilet use (including medicated products):			
3401.11.10	Medicated soap	65%	kg	554.111
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	65%	kg	554.112
3401.11.90	Other	65%	kg	554.119
3401.19.00	Other:			
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	65%	kg	554.151
3401.19.90	Other	65%	kg	554.159
3401.20.00	Soap in other forms:			
3401.20.10	Industrial soaps	65%	kg	554.191
3401.20.90	Other	65%	kg	554.199
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	65%	kg	554.22
<b>34.02</b>	<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including</b>			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	<b>auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>			
3402.10.00	Organic surface-active agents, whether or not put up for retail sale:			
3402.11.00	Anionic:			
3402.11.10	Put up for retail sale	20%	kg	554.211
3402.11.90	Other	5%	kg	554.212
3402.12.00	Cationic:			
3402.12.10	Put up for retail sale	20%	kg	554.213
3402.12.90	Other	5%	kg	554.214
3402.13.00	Non-ionic:			
3402.13.10	Put up for retail sale	20%	kg	554.215
3402.13.90	Other	5%	kg	554.216
3402.19.00	Other:			
3402.19.10	Put up for retail sale	20%	kg	554.217
3402.19.90	Other	5%	kg	554.219
3402.20.00	Preparations put up for retail sale:			
3402.20.10	Dish washing liquids	20%	kg	554.221
3402.20.20	Other liquid detergents	20%	kg	554.222
3402.20.30	Other detergents	20%	kg	554.223
3402.20.40	Liquid bleaches	20%	kg	554.224
3402.20.50	Other bleaches	20%	kg	554.225
3402.20.90	Other	20%	kg	554.229
3402.90.00	Other:			
3402.90.10	Liquid detergents	20%	kg	554.231
3402.90.20	Other detergents	20%	kg	554.232
3402.90.90	Other	20%	kg	554.239
<b>34.03</b>	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations</b>			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	<b>containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>			
3403.10.00	Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg	597.71
3403.19.00	Other	5%	kg	597.72
3403.90.00	Other:			
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials			
3403.99.00	Other	Free	kg	597.73
		Free	kg	597.74
34.04	Artificial waxes and prepared waxes.			
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	5%	kg	598.35
3404.90.00	Other	5%	kg	598.39
<b>34.05</b>	<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>			
3405.10.00	Polishes, creams and similar preparations for footwear or leather	20%	kg	554.31
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg	554.32
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	20%	kg	554.33
3405.40.00	Scouring pastes and powders and other scouring preparations	20%	kg	554.34
3405.90.00	Other:			
3405.90.10	Metal polishes	20%	kg	554.351
3405.90.90	Other	20%	kg	554.359

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>3406.00</b>	<b>Candles, tapers and the like.</b>			
3406.00.10	Candles of tallow	20%	kg	899.311
3406.00.20	Decorative candles of paraffin wax	20%	kg	899.312
3406.00.30	Birthday and votive candles of paraffin wax	20%	kg	899.313
3406.00.40	Other candles	20%	kg	899.314
3406.00.90	Other	20%	kg	899.319
<b>3407.00</b>	<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b>			
3407.00.10	Modelling pastes	5%	kg	598.951
3407.00.90	Other	5%	kg	598.959

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