

**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	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>33.01</b>		<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>																		
		- Essential oils of citrus fruit :																		
	3301.12.00	-- Of orange	kg					Free	Free			5%	4.5%			10%	8%	10.0%		
	3301.13.00	-- Of lemon	kg					Free	Free			5%	4.5%			10%	8%	10.0%		
	3301.19.00	-- Other	kg					Free	Free			5%	4.5%			10%	8%	10.0%		
		- Essential oils other than those of citrus fruit :																		
	3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	kg					Free	Free			5%	4.5%			10%	8%	10.0%		
	3301.25.00	-- Of other mints	kg					Free	Free			4%	1.5%	Free		Free	8%	10.0%		
	3301.29.00	-- Other	kg					Free	Free			5%	4.5%			10%	8%	10.0%		
	3301.30.00	- Resinoids	kg					Free	Free			5%	4.5%			10%	8%	Ex		
	3301.90.00	- Other :																		
	3301.90.10	--- Extracted oleoresins	kg					Free	Free			14.6%	5%			15%	8%	10.0%		
	3301.90.20	--- Other, of citronella	kg					Free	Free			5%	4.5%			10%	8%	10.0%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3301.90.30	--- Other, of cinnamon leaf	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.40	--- Other, of cinnamon bark	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.50	--- Other, of clove	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.60	--- Other, of eucalyptus	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.70	--- Other, of lemongrass	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.80	--- Other, of mace	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
		--- Other :																		
	3301.90.91	----Of mustard	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.92	----Of nutmeg	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.93	----Of pepper	kg					Free	Free			4%	1.5%	Free	Free	8%	10.0%			
	3301.90.94	----Of vanilla	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.95	----Of cardamom	kg					Free	Free			5%	4.5%		10%	8%	10.0%			
	3301.90.96	----Of ginger	kg					Free	Free			4%	1.5%	Free	Free	8%	10.0%			
	3301.90.99	----Other	kg					Free	Free			4%	1.5%	Free	Free	8%	10.0%			
<b>33.02</b>		<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 material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>																		
	3302.10.00	- 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%		15%	8%	10.0%			
	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%		15%	8%	10.0%			
	3302.10.90	--- Other	kg					Free	Free			5% or Rs.121/- per L	5% or Rs.121/- per L	Free	15% or Rs.363/- per L	8%	10.0%	15% or Rs.363/= per l		
	3302.90.00	- Other	kg					Free	Free			4%	1.5%	Free	Free	8%	10.0%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>33.03</b>	3303.00.00	<b>Perfumes and toilet waters.</b>																		
	3303.00.10	--- Perfumes	kg	C	Free				Free	Free		4%	1.5%	Free	Free	8%	Ex	Rs.600/= per kg		
		--- Toilet waters																		
	3303.00.21	---- Baby cologne conforming to SLS 589 and containing alcohol not more than 55% by v/v	kg	C/S	Free				Free	Free		5%	5%	Free	Free	8%	10.0%			
	3303.00.22	---- Other colognes containing alcohol not less than 50% and not more than 90% by v/v	kg	C	Free				Free	Free		5%	5%	Free	Free	8%	10.0%			
	3303.00.29	---- Other	kg	C	Free				Free	Free		5%	5%		Free	8%	Ex	Rs.1000/= per kg		
<b>33.04</b>		<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>																		
	3304.10.00	- Lip make-up preparations	kg	C	Free	Free	Free		Free	Free		5%	5%		Free	8%	Ex	Rs.5000/= per kg		
	3304.20.00	- Eye make-up preparations	kg	C	Free	Free	Free		Free	Free		5%	5%		Free	8%	Ex	Rs.4700/= per kg		
	3304.30.00	- Manicure or pedicure preparations	kg	C	13.50%	7.50%	Free		Free	Free		5%	5%		Free	8%	10.0%	Rs.1000/= per kg		
		- Other :																		
	3304.91.00	-- Powders, whether or not compressed	kg	C	11.25%	7.50%	Free		Free	Free		5%	5%		15%	8%	10.0%	Rs.800/= per kg		
		<i>Skin Powder for Infants</i>	kg	C/S																
	3304.99.00	-- Other	kg	C	Free				Free	Free		5%	5%		Free	8%	Ex	Rs.1700/= per kg		
<b>33.05</b>		<b>Preparations for use on the hair.</b>																		
	3305.10.00	- Shampoos	kg	C	Free	12.5%			Free				25%		Free	8%	Ex	Rs.1000/= per kg		
	3305.20.00	- Preparations for permanent waving or straightening	kg	C	13.5%				Free	Free		5%	5%		15%	8%	10.0%	Rs.750/= per kg		
	3305.30.00	- Hair lacquers	kg	C	11.5%				Free	Free		5%	5%		15%	8%	10.0%	Rs.700/= per kg		
	3305.90.00	- Other	kg	C	Free				Free	Free		5%	4.5%		Free	8%	Ex	Rs.1250/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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>																		
	3306.10.00	Dentifrices <i>Toothpaste</i>	kg	C C/S											15%	8%	10.0%	50% or Rs. 375/= per kg		
	3306.20.00	Yarn used to clean between the teeth (dental floss)	kg	C				Free	Free		Free	Free	Free	Free	8%	10.0%				
	3306.90.00	Other	kg	C											30%	8%	10.0%	50% or Rs.425/= per 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 deodorisers, whether or not perfumed or having disinfectant properties.</b>																		
	3307.10.00	Pre-shave, shaving or after-shave preparations	kg	C	13.5%			Free	Free		5%	5%		15%	8%	10.0%	Rs.700/- per kg			
	3307.20.00	Personal deodorants and antiperspirants	kg	C	13.5%			Free	Free		5%	5%		15%	8%	10.0%	Rs.800/- per kg			
	3307.30.00	Perfumed bath salts and other bath preparations	kg	C	13.5%			Free	Free		5%	5%		15%	8%	10.0%	Rs.700/- per kg			
		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	kg	TB	13.5% or Rs.48/- per kg			Free	Free		5% or Rs.18/- per kg	5% or Rs.18/- per kg		15% or Rs.50/- per kg	8%	10.0%	15% or Rs.1200/= per kg			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3307.49.00	--	Other	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.800/= per kg		
	3307.90.00	-	Other :																		
	3307.90.10	---	Contact lens solutions	kg	C					Free	Free		Free	Free	Free	Free	8%	Ex			
	3307.90.90	---	Other	kg	C	Free				Free	Free		5%	5%		Free	8%	Ex	Rs.700/= per kg		