

**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	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<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%	15%	15%	7.5%	2%		
	3301.13.00	-- Of lemon	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.19.00	-- Other	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Essential oils other than those of citrus fruit :																	
	3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.25.00	-- Of other mints	kg						Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	3301.29.00	-- Other	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.30.00	- Resinoids	kg						Free	Free		5%	4.5%	15%	15%	Ex	2%		

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						AP	AD	BN	GT	IN	PK	SA	SF							
	3301.90.00	-	Other :																	
	3301.90.10	---	Extracted oleoresins	kg						Free	Free		14.6%	5%	30%	15%	7.5%	2%		
	3301.90.20	---	Other, of citronella	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.30	---	Other, of cinnamon leaf	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.40	---	Other, of cinnamon bark	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.50	---	Other, of clove	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.60	---	Other, of eucalyptus	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.70	---	Other, of lemongrass	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.80	---	Other, of mace	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		---	Other :																	
	3301.90.91	----	Of mustard	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.92	----	Of nutmeg	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.93	----	Of pepper	kg						Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	3301.90.94	----	Of vanilla	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.95	----	Of cardamom	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	3301.90.96	----	Of ginger	kg						Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	3301.90.99	----	Other	kg						Free	Free		4%	1.5%	Free	15%	7.5%	2%		
<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%	15%	7.5%	2%		
	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%	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	3302.10.90	Other	kg							Free	Free		5% or Rs.118/- per L	5% or Rs.118/- per L	30% or Rs.660/- per L	15%	7.5%	2%			
	3302.90.00	Other	kg							Free	Free		4%	1.5%	Free	15%	7.5%	2%			
<b>33.03</b>	<b>3303.00.00</b>	<b>Perfumes and toilet waters.</b>																			
	3303.00.10	Perfumes	kg							Free	Free		4%	1.5%	Free	15%	7.5%	2%			
		Toilet waters																			
	3303.00.21	Baby cologne conforming to SLS 589 and containing alcohol not less than 55% and not more than 65% by v/v	kg							Free	Free		5%	5%	Free	15%	7.5%	2%			
	3303.00.22	Other colognes containing alcohol not less than 50% and not more than 90% by v/v	kg							Free	Free		5%	5%	Free	15%	7.5%	2%			
	3303.00.29	Other	kg							Free	Free		5%	5%	30%	15%	7.5%	2%			
<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							Free	Free		5%	5%	30%	15%	7.5%	2%			Rs.550/- per kg
	3304.20.00	Eye make-up preparations	kg							Free	Free		5%	5%	30%	15%	7.5%	2%			Rs.550/- per kg
	3304.30.00	Manicure or pedicure preparations	kg							Free	Free		5%	5%	30%	15%	7.5%	2%			Rs.550/- per kg
		Other :																			
	3304.91.00	Powders, whether or not compressed	kg							Free	Free		5%	5%	30%	15%	7.5%	2%			Rs.550/- per kg
	3304.99.00	Other	kg							Free	Free	SA	5%	5%	30%	15%	7.5%	2%			Rs.550/- per kg
<b>33.05</b>		<b>Preparations for use on the hair.</b>																			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	3305.10.00	- Shampoos	kg		27%	25.5%			Free				25%	30%	15%	7.5%	2%	Rs.550/- per kg			
	3305.20.00	- Preparations for permanent waving or straightening	kg		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg			
	3305.30.00	- Hair lacquers	kg		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg			
	3305.90.00	- Other	kg		13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%	Rs.550/- per kg			
<b>33.06</b>		<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	kg											30%	15%	7.5%	2%	35% or Rs. 275/- per kg			
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg						Free	Free		Free	Free	Free	15%	7.5%	2%				
	3306.90.00	- Other	kg											30%	15%	7.5%	2%	35% or Rs. 275/- per kg			
<b>33.07</b>		<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		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg			
	3307.20.00	- Personal deodorants and antiperspirants	kg		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg			

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						AP	AD	BN	GT	IN	PK	SA								SF	SD
	3307.30.00	-	Perfumed bath salts and other bath preparations	kg		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- 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		27% or Rs.86/- per kg				Free	Free		5% or Rs.17/- per kg	5% or Rs.17/- per kg	30% or Rs.96/- per kg	15%	7.5%	2%	Rs.1000/- per kg		
	3307.49.00	--	Other	kg						Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg		
	3307.90.00	-	Other :																		
	3307.90.10	---	Contact lens solutions	kg						Free	Free		Free	Free	Free	15%	Ex	2%			
	3307.90.90	---	Other	kg		27%				Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.550/- per kg		