

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						
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 (+).																		
		-	Essential oils of citrus fruit :																		
	3301.12.00	--	Of orange	kg					Free	Free		5%	4.5%		15%	8%	10.0%				
	3301.13.00	--	Of lemon	kg					Free	Free		5%	4.5%		15%	8%	10.0%				
	3301.19.00	--	Other	kg					Free	Free		5%	4.5%		15%	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%		15%	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%		15%	8%	10.0%				
	3301.30.00	-	Resinoids	kg					Free	Free		5%	4.5%		15%	8%	Ex				
	3301.90.00	-	Other :																		
	3301.90.10	---	Extracted oleoresins	kg					Free	Free		14.6%	5%		30%	8%	10.0%				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3301.90.20	---	Other, of citronella	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.30	---	Other, of cinnamon leaf	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.40	---	Other, of cinnamon bark	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.50	---	Other, of clove	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.60	---	Other, of eucalyptus	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.70	---	Other, of lemongrass	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.80	---	Other, of mace	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
		---	Other :																	
	3301.90.91	----	Of mustard	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	3301.90.92	----	Of nutmeg	kg						Free	Free		5%	4.5%		15%	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%		15%	8%	10.0%		
	3301.90.95	----	Of cardamom	kg						Free	Free		5%	4.5%		15%	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%		
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 raw material 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 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	30% or Rs.726/- per L	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	3302.90.00	-	Other	kg						Free	Free		4%	1.5%	Free	Free	8%	10.0%		
33.03	3303.00.00		Perfumes and toilet waters.																	
	3303.00.10	---	Perfumes	kg		Free				Free	Free		4%	1.5%	Free	Free	8%	10.0%		
		---	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	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		Free				Free	Free		5%	5%	Free	Free	8%	10.0%		
	3303.00.29	----	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%		
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	kg		27%	15%	15%		Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
	3304.20.00	-	Eye make-up preparations	kg		27%	15%	15%		Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
	3304.30.00	-	Manicure or pedicure preparations	kg		27%	15%	15%		Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
		-	Other :																	
	3304.91.00	--	Powders, whether or not compressed	kg		22.5%	15%	15%		Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
			<i>Skin Powder for Infants</i>	kg	S															
	3304.99.00	--	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
33.05			Preparations for use on the hair.																	
	3305.10.00	-	Shampoos	kg		27%	25.5%			Free				25%		30%	8%	10.0%	Rs.550/- per kg	
	3305.20.00	-	Preparations for permanent waving or straightening	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	
	3305.30.00	-	Hair lacquers	kg		22.5%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3305.90.00	-	Other	kg		13.5%				Free	Free		5%	4.5%		15%	8%	10.0%	Rs.550/- per kg		
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	kg	S											30%	8%	10.0%	35% or Rs. 275/- per kg		
			Toothpaste																		
	3306.20.00	-	Yarn used to clean between the teeth (dental floss)	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3306.90.00	-	Other	kg												30%	8%	10.0%	35% or Rs. 275/- per kg		
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 deodorisers, whether or not perfumed or having disinfectant properties.																		
	3307.10.00	-	Pre-shave, shaving or after-shave preparations	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg		
	3307.20.00	-	Personal deodorants and antiperspirants	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg		
	3307.30.00	-	Perfumed bath salts and other bath preparations	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		-	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	L	27% or Rs.95/- per kg				Free	Free		5% or Rs.18/- per kg	5% or Rs.18/- per kg		30% or Rs.106/- per kg	8%	10.0%	Rs.1000/- per kg		
	3307.49.00	--	Other	kg					Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg			
	3307.90.00	-	Other :																		
	3307.90.10	---	Contact lens solutions	kg					Free	Free		Free	Free	Free	Free	8%	Ex				
	3307.90.90	---	Other	kg		27%			Free	Free		5%	5%		30%	8%	10.0%	Rs.550/- per kg			