

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 | I C L | Unit | Preferential Duty | | | | | | | | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|----|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| 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 | -- Of orange | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | |
| | 3301.13 | -- Of lemon | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | |
| | 3301.19 | -- Other | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | |
| | | - Essential oils other than those of citrus fruit : | | | | | | | | | | | | | | | | | |

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|--------------|------------|--|-------|------|-------------------|----|----|----|------|------|----|----|-----------|-------|-------|-------|------|-------------------------|-------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| | 3301.24 | -- Of peppermint (<i>Mentha piperita</i>) | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |
| | 3301.25 | -- Of other mints | | kg | | | | | Free | Free | | 4% | 1.5% | Free | 15% | 7.5% | 2% | | | |
| | 3301.29 | -- Other | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |
| | 3301.30 | - Resinoids | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |
| | 3301.90 | - Other : | | | | | | | | | | | | | | | | | | |
| | 3301.90.10 | --- Extracted oleoresins | | kg | | | | | Free | Free | | 5% | 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% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 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 | - Of a kind used in the food or drink industries : | | | | | | | | | | | | | | | | | | |
| | 3302.10.10 | --- Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |

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|--------------|----------------|---|-------------|------|-------------------|-----|-----|----|------|------|----|-------------------------|-------------------------|--------------------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| | | a basis of one or more of these substances, of a kind used as raw materials in industry | | | | | | | | | | | | | | | | | |
| | 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% | | |
| | 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 | - Other | | kg | | | | | Free | Free | | 4% | 1.5% | Free | 15% | 7.5% | 2% | 15% | |
| 33.03 | 3303.00 | Perfumes and toilet waters. | | | | | | | | | | | | | | | | | |
| | 3303.00.10 | --- Perfumes | | kg | Free | | | | Free | Free | | 4% | 1.5% | Free | Ex | 7.5% | 2% | | |
| | 3303.00.20 | --- Toilet waters | | kg | 22.5% | | | | Free | Free | | 14.6% | 5% | 25% | 15% | 7.5% | 2% | | |
| | 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 | Free | | 5% | 5% | Free | 15% | 7.5% | 2% | | |
| | 3303.00.22 | ---- Other Colognes conforming to SLS 534 and containing alcohol not less than 50% and not more than 90% by v/v | | kg | Free | | | | Free | Free | | 5% | 5% | Free | 15% | 7.5% | 2% | | |
| | 3303.00.29 | ---- Other | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | | |
| 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 | - Lip make-up preparations | | kg | 27% | 15% | 15% | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3304.20 | - Eye make-up preparations | | kg | 27% | 15% | 15% | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3304.30 | - Manicure or pedicure preparations | | kg | 27% | 15% | 15% | | 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 | | | | | | | |
| | | - Other : | | | | | | | | | | | | | | | | | |
| | 3304.91 | -- Powders, whether or not compressed | | kg | 27% | 15% | 15% | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3304.99 | -- Other | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| 33.05 | | Preparations for use on the hair. | | | | | | | | | | | | | | | | | |
| | 3305.10 | - Shampoos | | kg | 27% | 25.5% | | | Free | | | | 25% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3305.20 | - Preparations for permanent waving or straightening | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3305.30 | - Hair lacquers | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3305.90 | - Other | | kg | 13.5% | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | 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 | - Dentifrices | | kg | | | | | | | | | | 30% | 15% | 7.5% | 2% | 35% or Rs.275/= per kg | |
| | 3306.20 | - Yarn used to clean between the teeth (dental floss) | | kg | | | | | Free | Free | | Free | Free | Free | 15% | 7.5% | 2% | | |
| | 3306.90 | - Other | | kg | | | | | | | | | | 30% | 15% | 7.5% | 2% | 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 | | | | | | | | | | | | | | | | | |

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|---------|------------|---|-------|------|--------------------------|----|----|----|------|------|----|-------------------------|-------------------------|--------------------------|-------|-------|------|-------------------------|-------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| | | properties. | | | | | | | | | | | | | | | | | |
| | 3307.10 | - Pre-shave, shaving or after-shave preparations | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3307.20 | - Personal deodorants and antiperspirants | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3307.30 | - 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 | -- "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 | -- Other | | kg | | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3307.90 | - Other : | | | | | | | | | | | | | | | | | |
| | 3307.90.10 | --- Contact lens solutions | | kg | | | | | Free | Free | | Free | Free | Free | 15% | 7.5% | 2% | Rs.550/= per kg | |
| | 3307.90.90 | --- Other | | kg | 27% | | | | Free | Free | | 5% | 5% | 30% | 15% | 7.5% | 2% | Rs.550/= per kg | |