

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	SD						
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		10.83%	4.5%	15%	12%	5%	2%		
	3301.13	-- Of lemon		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.19	-- Other		kg					Free	Free		10.83%	4.5%	15%	12%	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		10.83%	4.5%	15%	12%	5%	2%		
	3301.25	-- Of other mints		kg					Free	Free		4 %	1.5%	7.5%	12%	5%	2%		
	3301.29	-- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.30	- Resinoids		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90	- Other :																	
	3301.90.10	--- Extracted oleoresins		kg					Free	Free		14.6%	5%	25%	12%	5%	2%		
	3301.90.20	--- Other, of citronella		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.30	--- Other, of cinnamon leaf		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.40	--- Other, of cinnamon bark		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.50	--- Other, of clove		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.60	--- Other, of eucalyptus		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.70	--- Other, of lemongrass		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.80	--- Other, of mace		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
		--- Other :																	
	3301.90.91	---- Of mustard		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.92	---- Of nutmeg		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.93	---- Of pepper		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	3301.90.94	---- Of vanilla		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.95	---- Of cardamom		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	3301.90.96	---- Of ginger		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	3301.90.99	---- Other		kg					Free	Free		4%	1.5%	7.5%	12%	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		10.83%	4.5%	15%	12%	5%	2%		

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		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		10.83%	4.5%	15%	12%	5%	2%			
	3302.10.90	--- Other		kg					Free	Free		14.6% or Rs.344/= per l	5% or Rs.98/= per l	25% or Rs.550/= per l	12%	5%	2%			
	3302.90	- Other		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
33.03	3303.00	Perfumes and toilet waters.																		
	3303.00.10	--- Perfumes		kg	6.75%				Free	Free		4%	1.5%	7.5%	Ex	5%	2%			
	3303.00.20	--- Toilet waters		kg	22.5%				Free	Free		14.6%	5%	25%	12%	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	22.5%	12.5%	12.5%		Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3304.20	- Eye make-up preparations		kg	22.5%	12.5%	12.5%		Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3304.30	- Manicure or pedicure preparations		kg	22.5%	12.5%	12.5%		Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
		- Other :																		
	3304.91	-- Powders, whether or not compressed		kg	22.5%	12.5%	12.5%		Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3304.99	-- Other		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		

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33.05		Preparations for use on the hair.																		
	3305.10	- Shampoos		kg	22.5%	21.25%			Free				25%	25%	12%	5%	2%	Rs.550/= per kg		
	3305.20	- Preparations for permanent waving or straightening		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3305.30	- Hair lacquers		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3305.90	- Other		kg	13.5%				Free	Free		10.83%	4.5%	15%	12%	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										25%	12%	5%	2%	35% or Rs.275/= per kg		
	3306.20	- Yarn used to clean between the teeth (dental floss)		kg						Free		Free	Free	Free	12%	5%	2%			
	3306.90	- Other		kg										25%	12%	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 properties.																		
	3307.10	- Pre-shave, shaving or after-shave preparations		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3307.20	- Personal deodorants and antiperspirants		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		

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	3307.30	- Perfumed bath salts and other bath preparations		kg	22.5%				Free	Free		14.6%	5%	25%	12%	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	22.5% or Rs.72/= per kg				Free	Free		14.6% or Rs.50/= per kg	5% or Rs.14/= per kg	25% or Rs.80/= per kg	12%	5%	2%	Rs.1000/= per kg		
	3307.49	-- Other		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		
	3307.90	- Other :																		
	3307.90.10	--- Contact lens solutions		kg					Free	Free		Free	Free	Free	12%	5%	2%	Rs.550/= per kg		
	3307.90.90	--- Other		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.550/= per kg		