

## Chapter 34

### **Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster**

#### **Notes.**

1.- This Chapter does not cover :

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
34.01		<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>																		
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :																		
	3401.11	-- For toilet use (including medicated products) :																		
	3401.11.20	--- Wet wipes	kg											15%	8%	10.0%	45% or Rs.420/= per kg			
	3401.11.30	--- In retail packaging of 500 g or less	kg	TS/S										15% or Rs.33/- per kg	8%	10.0%	40% or 40% of 65% of MRP or Rs.330/= per kg			
	3401.11.90	--- Other	kg	TS/S										15% or Rs.33/- per kg	8%	10.0%	40% or Rs.330/= per kg			
	3401.19	-- Other :																		
	3401.19.20	--- Wet wipes	kg	L										15%	8%	10.0%	45% or Rs.660/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	3401.19.30	---	In retail packaging of 500 g or less	kg	TS/S										15% or Rs.33/- per kg	8%	10.0%	40% or 40% of 65% of MRP or Rs.330/= per kg		
	3401.19.90	---	Other	kg	TS/S										15% or Rs.33/- per kg	8%	10.0%	40% or Rs.330/= per kg		
	3401.20		Soap in other forms :																	
	3401.20.10	---	Soap in the form of noodles (Soap noodles)	kg											15%	8%	10.0%	15%		
	3401.20.90	---	Other	kg	TS										15%	8%	10.0%	40% or Rs.210/= per kg		
			<i>Laundry soap powder, Flakes and Chips</i>	kg	TS/S															
	3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap																	
	3401.30.20	---	Wet wipes	kg	L		12.5%	12.6%		Free			5%	5%	15%	8%	10.0%	45% or Rs.420/= per kg		
	3401.30.90	---	Other (Milk bath only)	kg			Free	Free		Free			5%	5%	Free	8%	Ex	Rs.800/= per kg		
			Other	kg	TS															
<b>34.02</b>			<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>																	
		-	Organic surface-active agents, whether or not put up for the retail sale :																	
	3402.11.00	--	Anionic	kg			Free			Free	Free		Free	Free	Free	8%	5.0%			
	3402.12.00	--	Cationic	kg						Free	Free		Free	Free	Free	8%	5.0%			
	3402.13.00	--	Non-ionic	kg						Free	Free		Free	Free	Free	8%	5.0%			
	3402.19.00	--	Other	kg			Free			Free	Free		Free	Free	Free	8%	5.0%			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	3402.20.00	-	Preparations put up for retails sale <i>Synthetic Laundry Detergent Powder</i>	kg	S		12.5%	12.60%		Free	Free		5%	5%		15%	8%	10.0%	15%		
	3402.90	-	Other :																		
	3402.90.10	---	Washing preparations <i>Synthetic Laundry Detergent Powder</i>	kg	S		12.5%	12.60%		Free	Free		5%	5%		15%	8%	10.0%	35% or Rs.60/= per kg		
	3402.90.20	---	Organic surface-active preparations in bulk packing (not less that 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3402.90.30	---	Cleaning and de-greasing preparations in bulk packing (not less than 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3402.90.90	---	Other	kg			Free	Free		Free	Free		Free	Free	Free	Free	8%	10.0%			
<b>34.03</b>			<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>																		
		-	Containing petroleum oils or oils obtained from bituminous minerals :																		
	3403.11.00	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3403.19	--	Other:																		
	3403.19.10	---	Lubricants used for motor vehicles	kg	L					Free	Free		Free	Free		15% or Rs. 50/- per kg	8%	10.0%	45% or Rs.60/= per kg		
	3403.19.90	---	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
		-	Other :																		
	3403.91.00	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			
	3403.99	--	Other:																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	3403.99.10	--- Lubricants used for motor vehicles	kg	L					Free	Free		Free	Free		15% or Rs. 50/- per kg	8%	10.0%	45% or Rs.60/= per kg		
	3403.99.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
<b>34.04</b>		<b>Artificial waxes and prepared waxes.</b>																		
	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	3404.90.00	- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
<b>34.05</b>		<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>																		
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg		13.5%			Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.130/= per kg			
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg					Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.130/= per kg			
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg					Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.200/= per kg			
	3405.40	- Scouring pastes and powders and other scouring preparations :																		
	3405.40.10	--- Carborundum paste and grinding paste; Polishing compositions in the form of bars	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%			
	3405.40.90	--- Other	kg					Free	Free		5%	5%		15%	Con	10.0%	45% or Rs.125/= per kg			
	3405.90.00	- Other	kg					Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.165/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
34.06	3406.00.00	Candles, tapers and the like.	kg	L											15%	8%	10.0%	45% or Rs.100/= per kg		
34.07	3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	kg						Free	Free		Free	Free	Free	Free	8%	10.0%			