## 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, vegetable or microbial 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 x 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 Code				ICL/				Pref	erentia	l Duty	,				Gen				Surcharge		S
HS Hdg			Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C L
34.01			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.																			
		-	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 3401.11.20		For toilet use (including medicated products) :  Wet wipes																30% or			
	3401.11.20		wet wipes	kg												20%	15%	Ex	Rs.600/= per kg		2.5%	
	3401.11.30		In retail packaging of 500 g or less	kg	TS/S											20% or Rs.100/- per kg	15%	10%	30% or 30% of 65% of MRP or Rs.500/= per kg		2.5%	
	3401.11.90		Other	kg	TS/S											20% or Rs.100/- per kg	15%	10%	30% or Rs.500/= per kg		2.5%	
	3401.19		Other:																			<del></del>
	3401.19.20		Wet wipes	kg												20%	15%	10%	30% or Rs.750/= per kg	75%	2.5%	

					ICL/				Prefe	erentia	l Duty	7				Gen				Surcharge		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C L
																			200/			
	3401.19.30		In retail packaging of 500 g or less	kg	TS/S											20% or Rs.100/- per kg	15%	Ex	30% or 30% of 65% of MRP or Rs.500/= per ka		2.5%	
	3401.19.90		Other	kg	TS/S											20% or Rs.100/-	15%	10%	30% or Rs.500/=		2.5%	
	3401.20		Soap in other forms :													per kg			per kg			+-
	3401.20.10		Soap in the form of noodles (Soap noodles)	kg												20%	15%	10%	5%		2.5%	
	3401.20.90		Other Laundry soap powder, Flakes and Chips	kg	TS TS/S											20%	15%	10%	30% or Rs.280/= per kg		2.5%	
	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																p 2. 1.5			
	3401.30.20		Wet wipes	kg			17.0%	16.8%		Free			5%	5%		20%	15%	10%	35% or Rs.600/= per kg	75%	2.5%	
	3401.30.90		Other (Milk bath only) Other (except Milk bath)	kg	TS		Rs.240/ = per kg	Rs.202/ = per kg		Free			5%	5%		Rs.250/= per kg	15%	Ex	Rs.550/= per kg		2.5%	
34.02			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.																			
		-	Organic surface-active agents, whether or- not put up for the retail sale :																			
	3402.11.00	-	Anionic	kg		Free				Free	Free		Free	Free	Free	Free	<del>15%</del>	<del>5%</del>			<del>2.5%</del>	
	3402.12.00		Cationic	kg						Free	Free		Free	Free	Free	Free	<del>15%</del>	<del>5%</del>			<del>2.5%</del>	
	<del>3402.13.00</del>		Non-ionic	<del>kg</del>						Free	Free		Free	Free	Free	Free	<del>15%</del>	<del>5%</del>			<del>2.5%</del>	
	<del>3402.19.00</del>	-	<del>Other</del>	<del>kg</del>		Free				Free	Free		Free	Free	Free	Free	<del>15%</del>	<del>5%</del>			<del>2.5%</del>	

			Description.	Unit	ICL/				Pref	erentia	al Duty	1				Gen				Surcharge		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	C
	3402.20.00		Preparations put up for retail sale																			
	3702.20.00		Synthetic Laundry Detergent Powder	<del>kg</del>	S		<del>12.5%</del>	<del>12.60%</del>		Free	Free		<del>5%</del>	<del>5%</del>		<del>15%</del>	<del>15%</del>	<del>10%</del>	<del>15%</del>		<del>2.5%</del>	
		-	Anionic organic surface active agents,		3																	
			whether or not put up for retail sale :																			
	3402.31		Linear alkylbenzene sulphonic acids and their salts	kg		Free				Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
	3402.39		Other	kg		Free				Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
		-	Other organic surface active agents, whether or not put up for retail sale :	kg																	2.6%	
	3402.41		Cationic	kg						Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
	3402.42		Non-ionic	kg						Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
	3402.49		Other	kg		Free				Free	Free		Free	Free	Free	Free	15%	5%			2.5%	
	3402.50	-	Preparations put up for retail sale  Synthetic Laundry Detergent Powder	kg	S		17.0%	16.80%		Free	Free		5%	5%		20%	15%	10%	10%		2.5%	
	3402.90.10	-	Other: Washing preparations																25% or			
	3402.90.10		Synthetic Laundry Detergent Powder	kg	S		17.0%	16.80%		Free	Free		5%	5%		20%	15%	10%	Rs.80/= per kg		2.5%	
	3402.90.20		Organic surface-active preparations in bulk																per kg			
			packing (not less that 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3402.90.30		Cleaning and de-greasing preparations in							_			_	_	_	_	.=0.				2 =2/	
			bulk packing (not less than 20 kg) used for industrial purposes	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3402.90.90		Other Other	kg			Free	Free		Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
24.02																						
34.03			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 basic																			
			constituents, 70% or more by weight																			
			of petroleum oils or of oils obtained																			
			from bituminous minerals.																			
		-	Containing petroleum oils or oils obtained																			H
			from bituminous minerals :				ļ															$\perp \perp \mid$
	3403.11		Preparations for the treatment of textile materials, leather, furskins or other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	3403.19	<del> </del>	materials Other:				1															$\vdash$
	3403.19.10		Lubricants used for motor vehicles									<u> </u>				20% or			40% or			$\square$
				kg	L					Free	Free		Free	Free		Rs.260/-	15%	10%	Rs.350/=		2.5%	
	2402 40 00	<u> </u>	Other	ļ .						_	_		-	_	_	per kg	4507	100/	per kg		2.50/	Ш
	3403.19.90		Other :	kg	-		<del>                                     </del>			Free	Free		Free	Free	Free	Free	15%	10%			2.5%	$\vdash$
	L	<u> </u>	Ouici .	1	<u> </u>	ļ	L	<u> </u>	L	L		1	L	<u> </u>			ļ	ļ	ļ			ш

03.91 03.99 03.99.10 03.99.90 04.20 04.90		Preparations for the treatment of textile materials, leather, furskins or other materials  Other:  Lubricants used for motor vehicles  Other  Artificial waxes and prepared waxes.	kg kg kg	ICL/ SLSI	AP	AD	BN	GT	IN Free	<b>PK</b> Free	SA	<b>SF</b> Free	<b>SD</b> Free	<b>SG</b> Free	Gen Duty Free	VAT	PAL	Cess	on Customs Duty	SSCL	C L
03.99 03.99.10 03.99.90 04.20		materials, leather, furskins or other materials Other: Lubricants used for motor vehicles Other	kg	L					Free	Free		Free	Free	Free	Eroo	150/	100/				$\vdash$
03.99.10		Other: Lubricants used for motor vehicles Other		L										1100	пее	15%	10%			2.5%	
04.20			kg						Free	Free		Free	Free		20% or Rs.260/-	15%	10%	40% or Rs.350/=		2.5%	
	-	Artificial waxes and prepared waxes.							Free	Free		Free	Free	Free	per kg Free	15%	10%	per kg		2.5%	
	-																				
04.90		Of poly(oxyethylene) (polyethylene glycol)	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	-	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	-
		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.																			
05.10	-	Polishes, creams and similar preparations for footwear or leather	kg		18.0%				Free	Free		5%	5%		20%	15%	10%	30% or Rs.180/=		2.5%	
05.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg						Free	Free		5%	5%		20%	15%	10%	30% or Rs.180/= per kg		2.5%	
05.30	-	Polishes and similar preparations for coachwork, other than metal polishes	kg						Free	Free		5%	5%		20%	15%	10%	30% or Rs.300/= per ka		2.5%	
05.40	-	Scouring pastes and powders and other scouring preparations :																			
05.40.10		Carborundum paste and grinding paste; Polishing compositions in the form of bars	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
05.40.90		Other	kg						Free	Free		5%	5%		20%	Con	10%	30% or Rs.160/= per kg		2.5%	
05.90	-	Other	kg						Free	Free		5%	5%		20%	15%	10%	30% or Rs.220/= per kg		2.5%	
06.00		Candles, tapers and the like.	kg												20%	15%	10%	30% or Rs.150/=	75%	2.5%	
05 05 05 05		.30 - .40 - .40.10 .40.90	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.  10 - Polishes, creams and similar preparations for footwear or leather  10 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  10 - Polishes and similar preparations for coachwork, other than metal polishes  11 - Scouring pastes and powders and other scouring preparations:  12 - Carborundum paste and grinding paste; Polishing compositions in the form of bars  13 - Other  14 - Other	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.  10 - Polishes, creams and similar preparations for footwear or leather kg  10 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  10 - Polishes and similar preparations for coachwork, other than metal polishes kg  11 - Scouring pastes and powders and other scouring preparations:  12 - Carborundum paste and grinding paste; Polishing compositions in the form of bars kg  13 - Other kg  14 - Other kg	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.  1.10 - Polishes, creams and similar preparations for footwear or leather kg  1.20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  1.30 - Polishes and similar preparations for coachwork, other than metal polishes kg  1.40 - Scouring pastes and powders and other scouring preparations:  1.40.10 Carborundum paste and grinding paste; Polishing compositions in the form of bars kg  1.40.90 Other kg  1.90 - Other	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.  10 - Polishes, creams and similar preparations for footwear or leather kg 18.0%  10 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  10 - Polishes and similar preparations for coachwork, other than metal polishes kg  11 - Scouring pastes and powders and other scouring preparations:  12 - Carborundum paste and grinding paste; Polishing compositions in the form of bars kg  13 - Other kg  14 - Other kg  15 - Other kg	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.  10 - Polishes, creams and similar preparations for footwear or leather kg 18.0%  20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  30 - Polishes and similar preparations for coachwork, other than metal polishes kg  40 - Scouring pastes and powders and other scouring preparations:  40.10	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.  10 - Polishes, creams and similar preparations for footwear or leather kg l80 l8.0%  120 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  30 - Polishes and similar preparations for coachwork, other than metal polishes kg l90	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.  10 - Polishes, creams and similar preparations for footwear or leather  10 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  10 - Polishes and similar preparations for coachwork, other than metal polishes  10 - Scouring pastes and powders and other scouring preparations:  10 - Carborundum paste and grinding paste; Polishing compositions in the form of bars  10 - Other  10 - Other  11 - Verification of pasts or cellular preparations for coachwork, other than metal polishes  12 - Verification of pasts or coachwork with the form of bars of polishing compositions in the form of bars of polishing compositions in the form of bars of the form of the form of bars of the fo	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.  10 - Polishes, creams and similar preparations for footwear or leather kg 18.0% Free  10.20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork for the maintenance of wooden furniture, floors or other woodwork for coachwork, other than metal polishes kg Free  10.40 - Scouring pastes and powders and other scouring preparations:  10.40.10 Carborundum paste and grinding paste; Polishing compositions in the form of bars kg Free  10.40.90 Other kg Free  10.40.90 Other kg Free	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.  10 - Polishes, creams and similar preparations for footwear or leather kg 18.0% Free Free  10.20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork furniture, floors or other woodwork kg Free Free  10.30 - Polishes and similar preparations for coachwork, other than metal polishes kg Free Free Free  10.40 - Scouring pastes and powders and other scouring preparations:  10.40.10 Carborundum paste and grinding paste; Polishing compositions in the form of bars kg Free Free Free Free Free Free Free Fre	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.  10 - Polishes, creams and similar preparations for footwear or leather	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.  10 - Polishes, creams and similar preparations for footwear or leather kg 18.0% Free Free 5%  20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork for the maintenance of wooden furniture, floors or other woodwork for the maintenance of coachwork, other than metal polishes kg Free Free 5%  30 - Polishes and similar preparations for coachwork, other than metal polishes kg Free Free Free 5%  40 - Scouring pastes and powders and other scouring preparations:  40.10 Carborundum paste and grinding paste; Polishing compositions in the form of bars kg Free Free Free Free Free Free Free Fre	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.  10 - Polishes, creams and similar preparations for footwear or leather kg law.  20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  30 - Polishes and similar preparations for coachwork, other than metal polishes kg Free Free Free 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations), excluding waxes of heading 34.04.  1.0 - Polishes, creams and similar preparations for footwear or leather	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.  10 - Polishes, creams and similar preparations for footwear or leather	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.  10 - Polishes, creams and similar preparations for footwear or leather for the maintenance of wooden furniture, floors or other woodwork  30 - Polishes and similar preparations for coachwork, other than metal polishes kg Free Free Free Free Free Free Free Fre	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.  10 - Polishes, creams and similar preparations for footwear or leather kg   18.0%   Free   Free   5%   5%   20%   15%   10%    10 - Polishes, creams and similar preparations for footwear or leather kg   18.0%   Free   Free   5%   5%   20%   15%   10%    10 - Polishes, creams and similar preparations for coachwork, other than antenance of wooden furniture, floors or other woodwork   kg     Free   Free   Free   5%   5%   20%   15%   10%    10 - Polishes and similar preparations for coachwork, other than metal polishes   kg     Free   Free	furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, feth, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.  1.10 - Polishes, creams and similar preparations for footovear or leather    1.20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork    1.20 - Polishes and similar preparations for coachwork, other than metal polishes    1.20 - Scouring pastes and powders and other scouring preparations:    1.20 - Other    1.20 - Othe	tuniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, flet, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.  10 - Polishes, creams and similar preparations for flootwear or leather kg 18.0% Free Free 5% 5% 5% 20% 15% 10% Rs.180/= per kg 18.0%  10 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  10 - Polishes and similar preparations for coachwork, other than metal polishes kg Free Free 5% 5% 5% 20% 15% 10% Rs.380/= per kg 18.0%  10 - Scouring pastes and powders and other scouring preparations:  10 - Other	Turniture, floors, coachwork, glass or mands, 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.    10

	HS Code	Description	Unit	ICL/				Prefe	erentia	al Duty	,				Gen				Surcharge		S
HS Hdg				SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	Cess	on Customs Duty	SSCL	L
34.07	3407.00	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	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).																			