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 Code		Description		ICL/	Preferential Duty									Gen			Cess		Surcharge		s	
HS Hdg				Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	PAL	GEN	SG	on Customs Duty	SSCL	C L
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%		10.0%	15%	18%	10%				2.5%	
	3301.13		Of lemon	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.19		Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
		-	Essential oils other than those of citrus fruit :																				
	3301.24		Of peppermint (<i>Mentha piperita</i>)	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.25		Of other mints	kg						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	3301.29		Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.30	-	Resinoids	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
		-	Other :																				
	3301.90.10		Extracted oleoresins	kg						Free	Free		14.6%	5%	20.0%	20%	18%	10%				2.5%	
	3301.90.20		Other, of citronella	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.90.30		Other, of cinnamon leaf	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
	3301.90.40		Other, of cinnamon bark	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
	3301.90.50		Other, of clove	kg						Free	Free		5%	4.5%		15%	18%	10%				2.5%	

	HS Code				ICL/	Preferential Duty									Gen			Cess		Surcharge on		S	
HS Hdg			Description	Unit	SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	GEN	SG	Customs Duty	SSCL	C L
	3301.90.60		Other, of eucalyptus	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.90.70		Other, of lemongrass	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%				2.5%	
	3301.90.80		Other, of mace	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
			Other :							_	_		=0/	. = . /	10.00/	1 = 0 /	1001	_				0 =0/	<u> </u>
	3301.90.91		Of mustard	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			+ +	2.5%	
	3301.90.92		Of nutmeg	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex			+ +	2.5%	
	3301.90.93		Of pepper	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex			+ +	2.5%	
	3301.90.94		Of vanilla	kg			-			Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	
	3301.90.95		Of cardamom	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%	+
	3301.90.96		Of ginger	kg			-			Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	3301.90.99		Other	kg	-		-			Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	+
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.																				
		-	Of a kind used in the food or drink																				\square
			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%	10.0%	20%	18%	10%				2.5%	
	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%	10.0%	20%	18%	10%				2.5%	
	3302.10.90		Other	kg						Free	Free		5% or Rs.243 /- per L	5% or Rs.24 3/- per L	Free	20% or Rs.950/- per L	18%	10%	10% or Rs. 500/= per kg	Free		2.5%	
	3302.90	-	Other	ka	1		1			Free	Free		4%	1.5%	Free	Free	18%	10%			1 1	2.5%	1
	5552.50	+		ng	1	1	1	1		1100	1100		170	1.5 /0	1100	1100	10 /0	10.0	<u> </u>		+ +	2.370	+

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| | | Perfumes and toilet waters. | | | | | |

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 | + | |
| 3303.00.10 | | Perfumes | kg | | 18.0% | | |

 | Free | Free | | 4%
 | 1.5% | Free
 | 20% | 18% | Ex | | Free | | 2.5%
 | ! | |
| | | Toilet waters | | | | | |

 | | | |
 | |
 | | | | C. Kg | | | | |
 | + + | |
| 3303.00.21 | | Baby cologne conforming to SLS 589 and
containing alcohol not more than 55% by
v/v | kg | S | 18.0% | | |

 | Free | Free | | 5%
 | 5% | Free
 | 20% | 18% | 10% | | | | 2.5%
 | | |
| 3303.00.22 | | Other colognes containing alcohol not less
than 50% and not more than 90% by v/v | kg | | 18.0% | | |

 | Free | Free | | 5%
 | 5% | Free
 | 20% | 18% | 10% | | | | 2.5%
 | | |
| 3303.00.29 | | Other | kg | | 18.0% | | |

 | Free | Free | | 5%
 | 5% | 20.0%
 | 20% | 18% | Ex | Rs.750/=p
er kg | Free | | 2.5%
 | | |
| | | 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 | | 18.0% | 10% | 10% |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | Ex | Rs.4000/= | | | 2.5%
 | $\left \right $ | |
| 3304.20 | - | Eye make-up preparations | kg | | 18.0% | 10% | 10% |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | Ex | | | | 2.5%
 | | |
| 3304.30 | - | Manicure or pedicure preparations | kg | | 18.0% | 10.0% | 10.0% |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | 10% | Rs.750/=p
er kg | Rs.440/=
per kg. | | 2.5%
 | | |
| | - | Other : | | | | | |

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 | | |
| 3304.91 | | · · · | kg | c | 15.00% | 10.0% | 10.0% |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | 10% | | | | | |
 | - | |
| 3304.99 | | Other | kg | 5 | 18.0% | | |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | Ex | Rs.1,300/ | | | 2.5%
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| | | Preparations for use on the hair. | | | | | |

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 | | | | | | | | |
 | | |
| 3305.10 | - | Shampoos | kg | | 18.0% | Free | |

 | Free | | |
 | 25% |
 | 20% | 18% | Ex | Rs.750/= | | | 2.5%
 | $\left \right $ | |
| 3305.20 | - | Preparations for permanent waving or straightening | kg | | 18.0% | | |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | 10% | Rs.600/= | | | 2.5%
 | | |
| 3305.30 | - | Hair lacquers | kg | | 15.4% | | |

 | Free | Free | | 5%
 | 5% |
 | 20% | 18% | 10% | Rs.600/=
per kg | | | 2.5%
 | | |
| 3305.90 | - | Other | kg | | 18.0% | | |

 | Free | Free | | 5%
 | 4.5% |
 | 20% | 18% | Ex | Rs.850/=
per kg | | | 2.5%
 | | |
| | 3303.00.10
3303.00.21
3303.00.22
3303.00.22
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preparations for the care of the skin
(other than medicaments), including
sunscreen or sun tan preparations;
manicure or pedicure preparations3304.10-Lip make-up preparations3304.20-Eye make-up preparations3304.30-Manicure or pedicure preparations3304.91Powders, whether or not compressed
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straightening3305.30-Hair lacquers | Image: Second | Image: State of the state of | Ins CodeDescriptionUnitSLSIApImage: State of the sta | HS CodeDescriptionUnitSLSIAPADImage: Application of the state sta | HS CodeDescriptionUnitSLSTAPADBNaPerfumes and toilet waters.aaaaa303.00.10Perfumeskga18.0%aaaToilet watersaaaaaaToilet watersaaaaaaToilet watersaaaaaaToilet watersbkgS18.0%aaaToilet waterskgS18.0%aaaaOther cologne containing alcohol not less
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			Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	GEN	SG	Customs Duty	SSCL	C L
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 <i>Toothpaste</i>	kg	S											20%	18%	10%	35% or Rs.500/= per kg			2.5%	
	3306.20	-	Yarn used to clean between the teeth (dental floss)	kg						Free	Free		Free	Free	Free	Free	18%	10%	por rig			2.5%	
	3306.90	-	Other	kg												20%	18%	10%	35% or Rs.600/= per kg			2.5%	
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																Rs.500/-				-
			preparations	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	per kg			2.5%	
	3307.20	-	Personal deodorants and antiperspirants	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.550/- per kg			2.5%	
	3307.30		Perfumed bath salts and other bath preparations	kg		18.0%				Free	Free		5%	5%		20%	18%	10%	Rs.500/- per kg			2.5%	
			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	L	18% or Rs.135/- per kg				Free	Free		Rs.36/-	5% or Rs.36/- per kg		20% or Rs.140/- per kg	18%	Ex	10% or Rs.800/= per kg			2.5%	
	3307.49		Other	kg						Free	Free		5%	5%		20%	18%	10%	10% or Rs.600/= per kg			2.5%	
	3307.90.10	- 	Other : Contact lens solutions	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	3307.90.90		Other	kg		Rs.180/ = per kg				Free	Free		5%	5%		Rs.200/ = per kg	18%	Ex	Rs.500/= per kg			2.5%	