

## 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 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  $4.5 \times 10^{-2}$  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

|       | HS Code    |     | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |                        | Gen<br>Duty | VAT | PAL |   | Cess |     | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|-------|------------|-----|--|------|--------------|-------------------|----|----|----|----|----|----|----|------------------------|-------------|-----|-----|---|------|-----|---------------------------------|------|-------------|
|       |            |     |  |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD                     |             |     | SG  | Gen   | SG   | GEN |                                 |      |             |
| 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.  |      |              |                   |    |    |    |    |    |    |    |                        |             |     |     |   |      |     |                                 |      |             |
|       |            | --  | For toilet use (including medicated products) :  |      |              |                   |    |    |    |    |    |    |    |                        |             |     |     |   |      |     |                                 |      |             |
|       | 3401.11.20 | --- | Wet wipes  | kg   |              |                   |    |    |    |    |    |    |    | 20%                    | 18%         | Ex  |     | 30% or Rs.600/= per kg                      |      |     | 2.5%                            |      |             |
|       | 3401.11.30 | --- | In retail packaging of 500 g or less   | kg   |              |                   |    |    |    |    |    |    |    | 20% or Rs.100/- per kg | 18%         | 10% |     | 30% or 30% of 65% of MRP or Rs.500/= per kg |      |     | 2.5%                            |      |             |
|       |            |     | Baby Soaps , Toilet Soaps, Shaving Soaps, Soft Soaps   |      | S            |                   |    |    |    |    |    |    |    |                        |             |     |     |   |      |     |                                 |      |             |
|       | 3401.11.90 | --- | Other  | kg   |              |                   |    |    |    |    |    |    |    | 20% or Rs.100/- per kg | 18%         | 10% |     | 30% or Rs.500/= per kg                      |      |     | 2.5%                            |      |             |
|       |            |     | Toilet Soaps , Bathing Bars, Shaving Soaps, Soft Soaps   |      | S            |                   |    |    |    |    |    |    |    |                        |             |     |     |   |      |     |                                 |      |             |
|       |            | --  | Other :  |      |              |                   |    |    |    |    |    |    |    |                        |             |     |     |   |      |     |                                 |      |             |
|       | 3401.19.20 | --- | Wet wipes  | kg   |              |                   |    |    |    |    |    |    |    | 20%                    | 18%         | 10% |     | 30% or Rs.750/= per kg                      |      |     | 2.5%                            |      |             |

|       | HS Code    |     | Description  | Unit | ICL/<br>SLSI | Preferential Duty |                     |                    |    |      |      |    |      |      | Gen<br>Duty                  | VAT                | PAL |     | Cess   |                              | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|-------|------------|-----|--|------|--------------|-------------------|---------------------|--------------------|----|------|------|----|------|------|------------------------------|--------------------|-----|-----|--|------------------------------|---------------------------------|------|-------------|
|       |            |     |  |      |              | AP                | AD                  | BN                 | GT | IN   | PK   | SA | SF   | SD   |                              |                    | SG  | Gen | SG   | GEN                          |                                 |      |             |
|       |            |     |  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3401.19.30 | --- | In retail packaging of 500 g or less   | kg   |              |                   |                     |                    |    |      |      |    |      |      | 20% or<br>Rs.100/-<br>per kg | 18%                | Ex  |     | 30% or<br>30% of<br>65% of<br>MRP or<br>Rs.500/=<br>per kg |                              |                                 | 2.5% |             |
|       |            |     | <i>Laundry Soap, Carbolic Soap</i>   |      | S            |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3401.19.90 | --- | Other  | kg   |              |                   |                     |                    |    |      |      |    |      |      | 20% or<br>Rs.100/-<br>per kg | 18%                | 10% |     | 30% or<br>Rs.500/=<br>per kg                               |                              |                                 | 2.5% |             |
|       |            |     | <i>Laundry Soap, Carbolic Soap</i>   |      | S            |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3401.20    |     | Soap in other forms :  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3401.20.10 | --- | Soap in the form of noodles (Soap<br>noodles)  | kg   |              |                   |                     |                    |    |      |      |    |      |      | 20%                          | 18%                | 10% | 6%  | 5%   | Free                         |                                 | 2.5% |             |
|       | 3401.20.90 | --- | Other  | kg   |              |                   |                     |                    |    |      |      |    |      |      | 20%                          | 18%                | 10% |     | 30% or<br>Rs.280/=<br>per kg                               |                              |                                 | 2.5% |             |
|       |            |     | <i>Laundry soap powder, Flakes and Chips,<br/>Liquid Soap, Liquid soap for Domestic and<br/>Industrial purpose</i>   |      | S            |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            | -   | Organic surface-active products and<br>preparations for washing the skin, in the<br>form of liquid or cream and put up for<br>retail sale, whether or not containing soap  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3401.30.20 | --- | Wet wipes  | kg   |              |                   | 17.0%               | 16.8%              |    | Free |      |    | 5%   | 5%   |                              | 20%                | 18% | 10% |  | 35% or<br>Rs.600/=<br>per kg |                                 | 2.5% |             |
|       | 3401.30.90 | --- | Other (Milk bath only)   | kg   |              |                   | Rs.240/<br>= per kg | Rs.202/=<br>per kg |    | Free |      |    | 5%   | 5%   |                              | Rs.250/=<br>per kg | 18% | Ex  |  | Rs.550/=<br>per kg           |                                 | 2.5% |             |
|       |            |     | Other  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            |     |  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
| 34.02 |            |     | Organic surface-active agents (other<br>than soap); surface-active<br>preparations, washing preparations<br>(including auxiliary washing<br>preparations) and cleaning<br>preparations, whether or not<br>containing soap, other than those of<br>heading 34.01. |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            |     |  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            | -   | Anionic organic surface active agents,<br>whether or not put up for retail sale :  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3402.31    | --  | Linear alkylbenzene sulphonic acids and<br>their salts   | kg   |              | Free              |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 5%  | 2%   |                              |                                 | 2.5% |             |
|       | 3402.39    | --  | Other  | kg   |              | Free              |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 5%  | 2%   |                              |                                 | 2.5% |             |
|       |            | -   | Other organic surface active agents,<br>whether or not put up for retail sale :  | kg   |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 | 2.6% |             |
|       | 3402.41    | --  | Cationic   | kg   |              |                   |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 5%  | 2%   |                              |                                 | 2.5% |             |
|       | 3402.42    | --  | Non-ionic  | kg   |              |                   |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 5%  | 2%   |                              |                                 | 2.5% |             |
|       | 3402.49    | --  | Other  | kg   |              | Free              |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 5%  | 2%   |                              |                                 | 2.5% |             |
|       | 3402.50    | -   | Preparations put up for retail sale  | kg   |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            |     | <i>Synthetic Laundry Detergent Powder</i>  |      | S            |                   | 17.0%               | 16.80%             |    | Free | Free |    | 5%   | 5%   |                              | 20%                | 18% | 10% | 6%   | 10%                          | Free                            | 2.5% |             |
|       |            | -   | Other :  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       | 3402.90.10 | --- | Washing preparations   | kg   |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |
|       |            |     | <i>Synthetic Laundry Detergent Powder</i>  |      | S            |                   | 17.0%               | 16.80%             |    | Free | Free |    | 5%   | 5%   |                              | 20%                | 18% | 10% | 6%   | 25% or<br>Rs.80/=<br>per kg  | 16% or<br>Rs.20/=<br>per kg     | 2.5% |             |
|       | 3402.90.20 | --- | Organic surface-active preparations in<br>bulk packing (not less than 20 kg) used<br>for industrial purposes   | kg   |              |                   |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 10% | 6%   |                              |                                 | 2.5% |             |
|       | 3402.90.30 | --- | Cleaning and de-greasing preparations in<br>bulk packing (not less than 20 kg) used<br>for industrial purposes   | kg   |              |                   |                     |                    |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 10% | 6%   |                              |                                 | 2.5% |             |
|       | 3402.90.90 | --- | Other  | kg   |              |                   | Free                | Free               |    | Free | Free |    | Free | Free | Free                         | Free               | 18% | 10% | 6%   |                              |                                 | 2.5% |             |
|       |            |     |  |      |              |                   |                     |                    |    |      |      |    |      |      |                              |                    |     |     |  |                              |                                 |      |             |

|       | HS Code    |     | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |      |      |    |      |      |      | Gen<br>Duty            | VAT | PAL |     | Cess                   |                       | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |
|-------|------------|-----|--|------|--------------|-------------------|----|----|------|------|----|------|------|------|------------------------|-----|-----|-----|------------------------|-----------------------|---------------------------------|------|-------------|
|       |            |     |  |      |              | AP                | AD | BN | GT   | IN   | PK | SA   | SF   | SD   |                        |     | SG  | Gen | SG                     | GEN                   |                                 |      |             |
|       |            |     |  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
| 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 from bituminous minerals :  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3403.11    | --  | Preparations for the treatment of textile materials, leather, furskins or other materials  | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
|       |            | --  | Other :  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3403.19.10 | --- | Lubricants used for motor vehicles   | kg   | L            |                   |    |    | Free | Free |    | Free | Free |      | 20% or Rs.260/- per ka | 18% | 10% |     | 40% or Rs.350/= per ka |                       |                                 | 2.5% |             |
|       | 3403.19.90 | --- | Other  | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
|       |            | -   | Other :  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3403.91    | --  | Preparations for the treatment of textile materials, leather, furskins or other materials  | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
|       |            | --  | Other :  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3403.99.10 | --- | Lubricants used for motor vehicles   | kg   | L            |                   |    |    | Free | Free |    | Free | Free |      | 20% or Rs.260/- per ka | 18% | 10% |     | 40% or Rs.350/= per ka |                       |                                 | 2.5% |             |
|       | 3403.99.90 | --- | Other  | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
| 34.04 |            |     | Artificial waxes and prepared waxes.   |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       |            |     |  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3404.20    | -   | Of poly(oxyethylene) (polyethylene glycol)   | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
|       | 3404.90    | -   | Other  | kg   |              |                   |    |    | Free | Free |    | Free | Free | Free | Free                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |
|       |            |     |  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
| 34.05 |            |     | 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.  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       |            |     |  |      |              |                   |    |    |      |      |    |      |      |      |                        |     |     |     |                        |                       |                                 |      |             |
|       | 3405.10    | -   | Polishes, creams and similar preparations for footwear or leather  | kg   |              | 18.0%             |    |    | Free | Free |    | 5%   | 5%   |      | 20%                    | 18% | 10% | 6%  | 30% or Rs.180/= per ka | 12% or Rs.24/= per ka |                                 | 2.5% |             |
|       | 3405.20    | -   | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  | kg   |              |                   |    |    | Free | Free |    | 5%   | 5%   |      | 20%                    | 18% | 10% | 6%  | 30% or Rs.180/= per kg | 12% or Rs.24/= per kg |                                 | 2.5% |             |
|       | 3405.30    | -   | Polishes and similar preparations for coachwork, other than metal polishes   | kg   |              |                   |    |    | Free | Free |    | 5%   | 5%   |      | 20%                    | 18% | 10% | 6%  | 30% or Rs.300/= per ka | 12% or Rs.24/= per ka |                                 | 2.5% |             |
|       |            | -   | 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                   | 18% | 10% | 6%  |                        |                       |                                 | 2.5% |             |

|       | HS Code    |     | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      | Gen<br>Duty | VAT  | PAL |     | Cess |                              | Surcharge<br>on Customs<br>Duty | SSCL | S<br>C<br>L |    |
|-------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|-------------|------|-----|-----|------|------------------------------|---------------------------------|------|-------------|----|
|       |            |     |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   |             |      | SG  | Gen | SG   | GEN                          |                                 |      |             | SG |
|       | 3405.40.90 | --- | Other   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |             | 20%  | 18% | 10% | 6%   | 30% or<br>Rs.160/=<br>per ka | 12% or<br>Rs.24/=<br>per ka     |      | 2.5%        |    |
|       | 3405.90    | -   | Other   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 5%   |             | 20%  | 18% | 10% | 6%   | 30% or<br>Rs.220/=<br>per ka | 12% or<br>Rs.24/=<br>per ka     |      | 2.5%        |    |
| 34.06 |            |     | Candles, tapers and the like.   | kg   |              |                   |    |    |    |      |      |    |      |      |             | 20%  | 18% | 10% |      | 30% or<br>Rs.150/=<br>per ka |                                 |      | 2.5%        |    |
|       |            |     |   |      |              |                   |    |    |    |      |      |    |      |      |             |      |     |     |      |                              |                                 |      |             |    |
| 34.07 |            |     | 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 | 18% | 10% | 6%   |                              |                                 |      | 2.5%        |    |