

**CHAPTER 33**  
**ESSENTIAL OILS AND RESINOID; 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>33.01</b>	<b>Essential oils...; resinoids; concentrates... aqueous distillates, etc</b>					
3301.1200.00	Essential oils of orange		10	5		
3301.1300.00	Essential oils of Lemon		10	5		
3301.1900.00	Other essential oils of citrus fruit		10	5		
3301.2400.00	Essential oils of peppermint		10	5		
3301.2500.00	Essential oils of other mints		10	5		
3301.2910.00	Essential oils of citronella		10	5		
3301.2990.00	Other essential oils other than those of citrus fruits		10	5		
3301.3000.00	Resinoids		10	5		
3301.9000.00	Other essential oils , aqueous distillates and aqueous solutions of essential oils		10	5		
<b>33.02</b>	<b>Mixtures of odoriferous substances used as raw materials in industry</b>					
3302.1000.00	Mixtures of odoriferous substances Of a kind used in the food or drink industries		5	5		
3302.9010.00	Mixtures of odoriferous substances Of a kind used for perfumery		5	5		
3302.9090.00	Mixtures of odoriferous substances used for other industries		5	5		
<b>33.03</b>	<b>Perfumes and toilet waters</b>					
3303.0000.00	Perfumes and toilet waters		20	5	20	
<b>33.04</b>	<b>Beauty, make-up, skin-care (incl. suntan), manicure... preparations</b>					
3304.1000.00	-up preparations		20	5		
3304.2000.00	-up preparations		20	5		
3304.3000.00	Manicure or pedicure preparations		20	5		
3304.9100.00	Powders, whether or not compressed		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>33.04</b>	<b>Beauty, make-up, skin-care (incl. suntan), manicure... preparations</b>					
3304.9900.00	-up preparations and preparations for the care of the skin		20	5		
<b>33.05</b>	<b>Preparations for use on the hair</b>					
3305.1000.00	Shampoos		20	5		
3305.2000.00	Preparations for permanent waving or straightening		20	5		
3305.3000.00	Hair lacquers		20	5		
3305.9000.00	Other preparations for use on the hair		20	5		
<b>33.06</b>	<b>Preparations for oral or dental hygiene (incl. denture fixative)</b>					
3306.1000.00	Dentifrices		35	5		
3306.2000.00	Yarn used to clean between the teeth(dental floss)		20	5		
3306.9000.00	Other preparations for oral or dental hygiene		20	5		
<b>33.07</b>	<b>Shaving preparations, personal deodorants, etc, nes; room deodorizers</b>					
3307.1000.00	-shave, shaving or after-shave preparations		20	5		
3307.2000.00	Personal deodorants and antiperspirants		20	5		
3307.3000.00	Perfumed bath salts and other bath preparations		20	5		
3307.4100.00	Agarbatti and other odiferous preparations which operate by burning		20	5		
3307.4900.00	Other preparations for perfuming or deodorizing rooms		20	5		
3307.9000.00	Other shaving preparations, personal deodarants and other cosmetic or toilet preparation		20	5		