

CHAPTER 34

SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING AND LUBRICATING PREP., ARTIFICIAL OR PREPARED

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 4.5×10^{-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.).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
34.01	Soap; organic surface-active products in bars, etc; paper with soap,etc					
3401.1110.00	Medicated soaps		20	5		
3401.1190.00	Other soaps, for toilet use		20	5		
3401.1910.00	Household soaps		20	5		
3401.1920.00	-active products and preparations		20	5		
3401.1990.00	-active products and preparations		20	5		
3401.2000.00	Soap in other forms		20	5		
3401.3000.00	Organic surface active products and preparations for washing the skin		20	5		
34.02	Non-soap surface-active agents; washing preparations, nes					
3402.1100.12	-active agents put up for retail sale		20	5		
3402.1100.13	-active agents		10	5		
3402.1200.14	-active agents put up for retail sale		20	5		
3402.1200.15	-active agents		10	5		
3402.1300.16	-ionic organic surface-active agents put up for retail sale		20	5		
3402.1300.17	-ionic organic surface-active agents		10	5		
3402.1900.18	-active agents; put up for retail sale		20	5		
3402.1900.19	-active agents		10	5		
3402.2000.00	-active agents preparations put up for retail sale		20	5		
3402.9000.00	-active agents; surface active preparatons, washing preparations		10	5		
34.03	Lubricating preparations, etc (excl. those of >=70% petroleum oil)					
3403.1100.00	Preparations for the treatment of textile materials, leather, furskins etc		10	5		
3403.1900.00	Other lubricating preparations containing petroleum oils		10	5		
3403.9100.00	Preparations for the treatment of textile materials, leather, furskins etc		10	5		
3403.9900.00	Other lubricating preparations		10	5		
34.04	Artificial waxes and prepared waxes					
3404.2000.00	Artificial waxes of poly(oxyethylene)(polyethylene glycol)		10	5		
3404.9000.00	Other artificial waxes and prepared waxes		10	5		
34.05	Polishes and creams, etc, for footwear, etc, excluding waxes of 34.04					
3405.1000.00	Polishes, creams and similar preparations for footwear or leather		20	5		
3405.2000.00	Polishes, creams and similar preparations for maintenance of woodwork		20	5		
3405.3000.00	. metal polishes)		20	5		
3405.4000.00	Scouring pastes and powders and other scouring preparations		20	5		
3405.9000.00	Other polishes and creams, for footwear, furniture etc		20	5		
34.06	Candles, tapers and the like					
3406.0000.00	Candles, tapers and the like		20	5		
34.07	Modelling pastes; dental wax and impression compounds, for retail sale					
3407.0000.00	Modelling pastes; dental wax and impression compounds, for retail sale		20	5		