

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
33.01	Essential oils...; resinoids; concentrates... aqueous distillates, etc					
3301.1200.00	Essential oils of orange		10	5		
3301.1300.00	Essential oils of lemon		10	5		
3301.1900.00	.		10	5		
3301.2400.00	Essential oils of peppermint (<i>Mentha piperita</i>)		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 fruit		10	5		
3301.3000.00	Resinoids		10	5		
3301.9000.00	Other essential oils, aqueous distillates and aqueous solutions of essential oils		10	5		
33.02	Mixtures of odoriferous substances used as raw materials in industry					
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 in perfumery		5	5		
3302.9090.00	Mixtures of odoriferous substances of a kind used in other industries		5	5		
33.03	Perfumes and toilet waters					
3303.0010.00	Liquid perfumes, containing alcohol		20	5		
3303.0020.00	Liquid perfumes, not containing alcohol		20	5		
3303.0090.00	.		20	5		
33.04	Beauty, make-up, skin-care (incl. suntan), manicure... preparations					
3304.1000.00	Lip makeup preparations		20	5		
3304.2000.00	Eye makeup preparations		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
33.04	Beauty, make-up, skin-care (incl. suntan), manicure... preparations					
3304.3000.00	Manicure or pedicure preparations		20	5		
3304.9100.00	Powders, whether or not compressed		20	5		
3304.9900.00	Beauty or makeup preparations and prepar Other		20	5		
33.05	Preparations for use on the hair					
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		20	5		
33.06	Preparations for oral or dental hygiene (incl. denture fixative)					
3306.1000.00	Dentifrices		20	5		
3306.2000.00	Yarn used to clean between the teeth (dental floss)		20	5		
3306.9000.00	Preparations for oral or dental hygiene, Other		20	5		
33.07	Shaving preparations, personal deodorants, etc, nes; room deodorizers					
3307.1000.00	Preshave, shaving or aftershave 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 odoriferous preparations which operate by burning		20	5		
3307.4900.00	Preshave, shaving oaftershave preparat Other (Preparations for perfumingor deodo		20	5		
3307.9000.00	Preshave, shaving or aftershave preparat Other		20	5		