

**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.

Heading	H.S. Code	
<b>33.01</b>		<b>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.</b>
		- Essential oils of citrus fruit :
	3301.12	-- Of orange
	3301.13	-- Of lemon
	3301.19	-- Other
		- Essential oils other than those of citrus fruit :
	3301.24	-- Of peppermint ( <i>Mentha piperita</i> )
	3301.25	-- Of other mints
	3301.29	-- Other
	3301.30	- Resinoids
	3301.90	- Other
<b>33.02</b>		<b>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; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>
	3302.10	- Of a kind used in the food or drink industries
	3302.90	- Other

Heading	H.S. Code	
<b>33.03</b>	3303.00	<b>Perfumes and toilet waters.</b>
<b>33.04</b>		<b>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.</b>
	3304.10	- Lip make-up preparations
	3304.20	- Eye make-up preparations
	3304.30	- Manicure or pedicure preparations
		- Other :
	3304.91	-- Powders, whether or not compressed
	3304.99	-- Other
<b>33.05</b>		<b>Preparations for use on the hair.</b>
	3305.10	- Shampoos
	3305.20	- Preparations for permanent waving or straightening
	3305.30	- Hair lacquers
	3305.90	- Other
<b>33.06</b>		<b>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.</b>
	3306.10	- Dentifrices
	3306.20	- Yarn used to clean between the teeth (dental floss)
	3306.90	- Other
<b>33.07</b>		<b>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.</b>
	3307.10	- Pre-shave, shaving or after-shave preparations
	3307.20	- Personal deodorants and antiperspirants
	3307.30	- Perfumed bath salts and other bath preparations
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :
	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning
	3307.49	-- Other
	3307.90	- Other