

**Central Excise Tariff Act, 1985**

**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**

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**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 or vegetable fats or oils of a kind used as mould release preparations (heading 1517);
- (b) separate chemically defined compounds; or
- (c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".

3. For the purposes of heading 3402, "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  $4.5 \times 10^{-2}$  N/m (45 dyne/Cm) or less.

4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

1[(a)] chemically produced organic products of a waxy character, whether or not water-soluble;

1[(b)] products obtained by mixing different waxes;

1[(c)] products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

This heading does not apply to:

2[(i)] products of heading 1516, 3402 or 3823, even if having a waxy character;

2[(ii)] unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

2[(iii)] mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

2[(iv)] waxes mixed with, dispersed in or dissolved in a liquid medium (head

6. In relation to products of this Chapter, 4[labelling or relabelling of containers or repackaging] from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item (1)		Description of goods (2)
3401		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING DETERGENT ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF PASTES AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP OR NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT
	-	Soap and organic surface-active products and preparations, in the form of bars, cakes, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
3401 11	--	For toilet use (including medicated products):
3401 11 10	---	Medicated toilet soaps
3401 11 20	---	Shaving soaps other than shaving cream
3401 11 90	---	Other
3401 19	--	Other:
	---	Bars and blocks of not less than 500 gm in weight:
3401 19 11	----	Industrial soap
3401 19 19	----	Other
3401 19 20	---	Flakes, chips and powder
3401 19 30	---	Tablets and cakes
	---	Household and laundry soaps not elsewhere specified or included :
3401 19 41	----	Household soaps

3401 19 42	----	Laundry soaps
3401 19 90	---	Other
3401 20 00	-	Soap in other forms
3401 30	-	Organic surface-active products and preparations for washing the skin, in the form of soap, whether or not containing soap :
	---	For toilet use (including medicated products):
3401 30 11	----	Medicated toilet soaps
3401 30 12	----	Shaving cream and shaving gel
3401 30 19	----	Other
3401 30 90	---	Other
3402		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE AGENT PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADINGS 3401 19 42, 3401 19 90, 3401 20 00, 3401 30 11, 3401 30 12, 3401 30 19, 3401 30 90, 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00, 3402 19 00, 3402 20 10, 3402 20 20, 3402 20 90, 3402 90 11, 3402 90 12, 3402 90 19, 3402 90 20, 3402 90 30, 3402 90 41, 3402 90 42
	-	Organic surface-active agents, whether or not put up for retail sale:
3402 11	-	Anionic:
3402 11 10	---	Silicone surfactant
3402 11 90	---	Other
3402 12 00	--	Cationic
3402 13 00	--	Non-ionic
3402 19 00	--	Other
3402 20	-	Preparations put up for retail sale:
3402 20 10	---	Washing preparations (including auxiliary washing preparations) and cleaning preparations based on organic surface active agents
3402 20 20	---	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents
3402 20 90	---	Other
3402 90	--	Other:
	---	Synthetic detergents:
3402 90 11	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations based on organic surface active agents
3402 90 12	----	Cleaning or degreasing preparations not Having a basis of soap or other organic surface active agents
3402 90 19	----	Other
3402 90 20	---	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated oil
3402 90 30	---	Penetrators
	---	Wetting agents:
3402 90 41	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations based on organic surface active agents
3402 90 42	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents

3402 90 49	----	Other
	---	Washing preparations whether or not containing soap :
3402 90 51	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations based on organic surface active agents
3402 90 52	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents
3402 90 59	----	Other
	---	Other:
3402 90 91	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations based on organic surface active agents
3402 90 92	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents
3402 90 99	----	Other
3403		LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND PREPARATIONS OF A KIND USED FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, EXCEPT THOSE CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF OILS OBTAINED FROM BITUMINOUS MINERALS)
	-	Containing petroleum oils or oils obtained from bituminous minerals:
3403 11 00	--	Preparations for the treatment of textile materials, leather, furskins or other materials
3403 19 00	--	Other
	-	Other:
3403 91 00	--	Preparations for the treatment of textile materials, leather, furskins or other materials
3403 99 00	--	Other
3404		ARTIFICIAL WAXES AND PREPARED WAXES
<a href="#">3[***]</a>		
3404 20 00	-	Of poly (oxyethylene) (polyethylene glycol)
3404 90	-	Other:
3404 90 10	---	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms
3404 90 20	---	Polyethylene wax
	---	Artificial waxes (including water soluble waxes) prepared waxes, not emulsified
3404 90 31	----	Poly brominated biphenyls
3404 90 32	----	Poly chlorinated biphenyls
3404 90 33	----	Poly chlorinated terphenyls
3404 90 39	----	Other
3404 90 90	---	Other
3405		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COATINGS, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER FOR PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULOSE COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES

3405 10 00	-	Polishes, creams and similar preparations for footwear or leather
3405 20 00	-	Polishes, creams and similar preparations for the maintenance of wooden furniture
3405 30 00	-	Polishes and similar preparations for coach-work, other than metal polishes
3405 40 00	-	Scouring pastes and powders and other scouring preparations
3405 90	-	Other:
3405 90 10	---	Polishes and compositions for application to metal including diamond polishing p
3405 90 90	---	Other
3406		CANDLES, TAPERS AND THE LIKE
3406 00	-	Candles, tapers and the like:
3406 00 10	---	Candles
3406 00 90	---	Other
3407		MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT, PUT UP FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULFATE)
3407 00	-	Modelling pastes, including those put up for children's amusement; preparations known as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulfate)
3407 00 10	---	Modelling pastes, including those put up for children's amusement
3407 00 90	---	Other

1. The words "(A)", "(B)" and "(C)" shall be substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. The words "(a)", "(b)", "(c)" and "(d)" shall be substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Omitted the following by seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

" 3404 10 00	-	Of chemically modified lignite
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4. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.

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