

## 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

#### 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:

- <sup>1</sup>(a) chemically produced organic products of a waxy character, whether or not water-soluble;
- <sup>1</sup>(b) products obtained by mixing different waxes;
- <sup>1</sup>(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:

- <sup>2</sup>(i) products of heading 1516, 3402 or 3823, even if having a waxy character;
- <sup>2</sup>(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
- <sup>2</sup>(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or
- <sup>2</sup>(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (head

6. In relation to products of this Chapter, <sup>4</sup>[labelling or relabelling of containers or repacking] 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)	Unit (3)	Rate of duty (4)
3401		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT		
	-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, 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	kg.	16%
3401 11 20	---	Shaving soaps other than shaving cream	kg.	16%
3401 11 90	---	Other	kg.	16%
3401 19	--	Other:		
	---	Bars and blocks of not less than 500 gm in weight:		
3401 19 11	----	Industrial soap	kg.	16%
3401 19 19	----	Other	kg.	16%
3401 19 20	---	Flakes, chips and powder	kg.	16%
3401 19 30	---	Tablets and cakes	kg.	16%
	---	Household and laundry soaps not elsewhere specified or included :		
3401 19 41	----	Household soaps	kg.	16%
3401 19 42	----	Laundry soaps	kg.	16%
3401 19 90	---	Other	kg.	16%
3401 20 00	-	Soap in other forms	kg.	16%
3401 30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :		
	---	For toilet use (including medicated products):		
3401 30 11	----	Medicated toilet soaps	kg.	16%
3401 30 12	----	Shaving cream and shaving gel	kg.	16%
3401 30 19	----	Other	kg.	16%
3401 30 90	---	Other	kg.	16%
3402		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401		
	-	Organic surface-active agents, whether or not put up for retail sale:		
3402 11	-	Anionic:		
3402 11 10	---	Silicone surfactant	kg.	16%
3402 11 90	---	Other	kg.	16%
3402 12 00	--	Cationic	kg.	16%
3402 13 00	--	Non-ionic	kg.	16%

3402 19 00	--	Other	kg.	16%
3402 20	-	Preparations put up for retail sale:		
3402 20 10	---	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 20 20	---	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 20 90	---	Other	kg.	16%
3402 90	--	Other:		
	---	Synthetic detergents:		
3402 90 11	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 12	----	Cleaning or degreasing preparations not Having a basis of soap or other organic surface active agents	kg.	16%
3402 90 19	----	Other	kg.	16%
3402 90 20	---	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	16%
3402 90 30	---	Penetrators	kg.	16%
	---	Wetting agents:		
3402 90 41	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 42	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 49	----	Other	kg.	16%
	---	Washing preparations whether or not containing soap :		
3402 90 51	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 52	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 59	----	Other	kg.	16%
	---	Other:		
3402 90 91	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 92	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 99	----	Other	kg.	16%
3403		LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR 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	kg.	16%
3403 19 00	--	Other	kg.	16%
	-	Other:		
3403 91 00	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 99 00	--	Other	kg.	16%
3404		ARTIFICIAL WAXES AND PREPARED WAXES		
3 <sup>3</sup> [***]				
3404 20 00	-	Of poly (oxyethylene) (polyethylene glycol)	kg.	16%
3404 90	-	Other:		
3404 90 10	---	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	16%
3404 90 20	---	Polyethylene wax	kg.	16%
	---	Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:		
3404 90 31	----	Poly brominated biphenyls	kg.	16%
3404 90 32	----	Poly chlorinated biphenyls	kg.	16%
3404 90 33	----	Poly chlorinated terphenyls	kg.	16%
3404 90 39	----	Other	kg.	16%
3404 90 90	--	Other	kg.	16%
3405		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404		
3405 10 00	-	Polishes, creams and similar preparations for footwear or leather	kg.	16%
3405 20 00	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	16%
3405 30 00	-	Polishes and similar preparations for coach-work, other than metal polishes	kg.	16%
3405 40 00	-	Scouring pastes and powders and other scouring preparations	kg.	16%
3405 90	-	Other:		
3405 90 10	---	Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	16%
3405 90 90	---	Other	kg.	16%
3406		CANDLES, TAPERS AND THE LIKE		
3406 00	-	Candles, tapers and the like:		
3406 00 10	---	Candles	kg.	16%
3406 00 90	---	Other	kg.	16%
3407		MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM		

		SULPHATE)		
3407 00	-	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):		
3407 00 10	---	Modelling pastes, including those put up for children's amusement	kg.	16%
3407 00 90	---	Other	kg.	16%

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	kg.	16%"
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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.