

Customs Tariff (Amendment) Act, 2003

Chapter XXXIII - Essential Oils and Resinoids, Perfumery, Cosmetic or Toilet Preparations

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS, PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES

1. This Chapter does not cover:
 - (a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
 - (b) soap or other products of heading 3401; or
 - (c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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 end put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 3307 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 solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3301	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 essentialOILS			
	- Essential oils of citrus fruit :			
33011100	-- Of bergamot	kg.	30%	-

33011200	-- Of orange	kg.	30%	-
33011300	-- Of lemon	kg.	30%	-
33011400	-- Of lime	kg.	30%	-
330119	-- Other.			
33011910	--- Citronella oil	kg.	30%	-
33011990	--- Other	kg.	30%	-
	- Essential oils other than those of citrus fruit:			
33012100	-- Of geranium	kg.	30%	-
330122	-- Of jasmin :			
33012210	--- Jasmin concentrate	kg.	30%	-
33012290	--- Other	kg.	30%	-
33012300	-- Of lavender or of lavandin	kg.	30%	-
33012400	-- Of peppermint (Mentha piperita)	kg.	30%	-
330125	-- Of other mints :			
33012510	--- Spearmint oil (ex-mentha spicata)	kg.	30%	-
33012520	--- Water mint-oil (ex-mentha aquatic)	kg.	30%	-
33012530	--- Horsemint oil (ex-mentha sylvestries)	kg.	30%	-
33012540	--- Bergament oil (ex-mentha citrate)	kg.	30%	-
33012590	---Other	kg.	30%	-
33012600	-- Of vetiver	kg.	30%	-
330129	-- Other:			
	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:			

33012911	---- Anise oil (aniseed oil)	kg.	30%	-
33012912	---- Cajeput oil	kg.	30%	-
33012913	---- Cananga oil	kg.	30%	-
33012914	---- Caraway oil	kg.	30%	-
33012915	---- Cassia oil	kg.	30%	-
33012916	---- Cedarwood oil	kg.	30%	-
33012917	---- Cinnamon bark oil	kg.	30%	-
33012918	---- Cinnamon leaf oil	kg.	30%	-
	--- Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:			
33012921	---- Clove leaf or stem, oil	kg.	30%	-
33012922	---- Coriander seed oil	kg.	30%	-
33012923	---- Dill oil (anethum oil)	kg.	30%	-
33012924	---- Eucalyptus oil	kg.	30%	-
33012925	---- Fennel seed oil	kg.	30%	-
33012926	---- Ginger oil	kg.	30%	-
33012927	---- Ginger grass oil	kg.	30%	-
33012928	---- Clove bud oil	kg.	30%	-
	--- Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; peitgrain oil; sandalwood oil; rose oil:			
33012931	---- Tuberose concentrate	kg.	30%	-
33012932	---- Nutmeg oil	kg.	30%	-
33012933	---- Palmarosa oil	kg.	30%	-
33012934	---- Patchouli oil	kg.	30%	-

33012935	---- Pepper oil	kg.	30%	-
33012936	---- Petitgrain oil	kg.	30%	-
33012937	---- Sandalwood oil	kg.	30%	-
33012938	---- Rose oil	kg.	30%	-
	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :			
33012941	---- Camphor oil	kg.	30%	-
33012942	---- Lemon grass oil	kg.	30%	-
33012943	---- Ylang ylang oil	kg.	30%	-
33012944	---- Davana oil	kg.	30%	-
33012945	---- Cumin oil	kg.	30%	-
33012946	---- Celery seed oil	kg.	30%	-
33012947	---- Garlic oil	kg.	30%	-
33012948	---- Paprika oil	kg.	30%	-
33012949	---- Turmeric oil	kg.	30%	-
33012950	--- Spices' oils not elsewhere specified or included	kg.	30%	-
33012990	--- Other	kg.	30%	-
330130	- Resinoids:			
33013010	--- Agar oil	kg.	30%	-
	-- Other:			
33013091	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
33013099	---- Other	kg.	30%	-
330190	- Other:			

	--- Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:			
33019011	---- Fenugreek oleoresins	kg.	30%	-
33019012	---- Ginger oleoresins	kg.	30%	-
33019013	---- Pepper oleoresins	kg.	30%	-
33019014	---- Turmeric oleoresins	kg.	30%	-
33019015	---- Cardamom oleoresins	kg.	30%	-
33019016	---- Celery Seed oleoresins	kg.	30%	-
33019017	---- Nutmeg oleoresins	kg.	30%	-
	--- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included:			
33019021	---- Clove oleoresins	kg.	30%	-
33019022	---- Capsicum oleoresins	kg.	30%	-
33019023	---- Coriander oleoresins	kg.	30%	-
33019024	---- Cumin oleoresins	kg.	30%	-
33019025	---- Fennel oleoresins	kg.	30%	-
33019029	---- Oleoresins of spices not elsewhere specified or included	kg	30%	-
	--- Attars of all kinds infixed oil base; mustard oil aroma essence of ambrettolide(ambrette seed oil essence):			
33019031	---- Attars of all kinds in fixed oil base	kg.	30%	-
33019032	---- Mustard oil aroma	kg.	30%	-
33019033	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	30%	-
	--- Concentrates of essential oils in fats, in fixed oils or in Waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included:			
33019041	---- Flavouring essences, all types, including those for liquors	kg.	30%	-

33019049	---- Other	kg.	30%	-
	--- Terpenic by-products of the deterpenation of essential oils:			
33019051	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
33019059	---- Other	kg.	30%	-
33019060	--- Aqueous distillates of essential oils, not elsewhere specified or included	kg.	30%	-
	--- Aqueous solutions of essential oils:			
33019071	---- Flavouring essences, all types, including those for liquors	kg.	30%	-
33019079	---- Other	kg.	30%	-
33019090	--- Other	kg.	30%	-
3302	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			
330210	- Of a kind used in the food or drink industries:			
33021010	--- Synthetic flavouring essences	kg.	160%	-
33021090	--- Other	kg.	160%	-
330290	- Other:			
	--- Mixtures of aromatic chemicals and essential oils as perfume base:			
33029011	---- Synthetic perfumery compounds	kg.	30%	-
33029012	---- Synthetic essential oil	kg.	30%	-
33029019	---- Other	kg.	30%	-
33029020	---- Aleuritic acid	kg.	30%	-
33029090	---- Other	kg.	30%	-
3303	perfumes and toilet waters			
330300	- Perfumes and toilet waters:			

33030010	--- Eau-de-cologne	kg.	30%	-
33030020	--- Rose water	kg.	30%	-
33030030	--- Keora water	kg.	30%	-
33030040	--- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	30%	
33030050	--- Perfumes containing spirit	kg.	30%	-
33030060	--- Spirituous toilet preparations not elsewhere specified or included	kg.	30%	-
33030090	--- Other	kg.	30%	-
3304	beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations			
33041000	- Lip make-up preparations	kg.	30%	-
33042000	- Eye make-up preparations	kg.	30%	-
33043000	- Manicure or pedicure preparations	kg.	30%	-
	- Other:			
330491	-- Powders, whether or not compressed:			
33049110	--- Face powders	kg.	30%	-
33049120	--- Talcum powders	kg.	30%	-
33049190	--- Other	kg.	30%	-
330499	-- Other:			
33049910	--- Face creams	kg.	30%	-
33049920	--- Nail polish or lacquers	kg.	30%	-
33049930	--- Moisturising lotion	kg.	30%	-
33049940	--- Sindur, bindi, kumkum	kg.	30%	-
33049950	--- Turmeric preparations	kg.	30%	-

33049990	--- Other	kg.	30%	-
3305	preparations for use on the hair			
330510	- Shampoos:			
33051010	--- Containing spirit	kg.	30%	-
33051090	--- Other	kg.	30%	-
33052000	- Preparations for permanent waving or straightening	kg.	30%	-
33053000	- Hair lacquers	kg.	30%	-
330590	- Other:			
	--- Hair oil:			
33059011	---- Perfumed	kg.	30%	-
33059019	---- Other	kg.	30%	-
33059020	--- Brilliantines (spirituous)	kg.	30%	-
33059030	--- Hair cream	kg.	30%	-
33059040	--- Hair dyes (natural, herbal or synthetic)	kg.	30%	-
33059050	--- Hair fixers	kg.	30%	-
33059090	--- Other	kg.	30%	-
3306	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			
330610	- Dentifrices:			
33061010	--- In powder	kg.	30%	-
33061020	--- In paste	kg.	30%	-
33061090	--- Other	kg.	30%	-
33062000	- Yarn used to clean between the teeth (dental floss)	kg.	30%	-

33069000	- Other	kg.	30%	-
3307	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			
330710	- Pre-shave, shaving or after-shave preparations:			
33071010	---Shaving cream	kg.	30%	-
33071090	--- Other	kg.	30%	-
33072000	- Personal deodorants and anti-perspirants	kg.	30%	-
330730	- Perfumed bath salts and other bath preparations:			
33073010	--- Bath oil (thailam)	kg.	30%	-
33073090	--- Other	kg.	30%	-
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
33074100	--- "Agarbatti" and other odoriferous preparations which operate by burning	kg.	30%	-
33074900	-- Other	kg.	30%	-
330790	- Other:			
33079010	--- Depilatories	kg.	30%	-
33079020	--- Sterile contact lens care solution	kg.	30%	-
33079090	--- Other	kg.	30%	-