## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

### Notes.

- 1. (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
  - (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

#### 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 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.

# **CUSTOMS TARIFF - SCHEDULE**

| Tariff<br>Item       | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs               |
|----------------------|---|------------------|---------------|--|
| 33.01                | Essential oils (terpeneless or not), including concretes and absolutes;<br>resinoids; extracted oleoresins; concentrates of essential oils in fats, in<br>fixed oils, in waxes or the like, obtained by enfleurage or maceration;<br>terpenic by-products of the deterpenation of essential oils; aqueous<br>distillates and aqueous solutions of essential oils. |                  |               |  |
|                      | -Essential oils of citrus fruit:  |                  |               |  |
| <b>3301.11.00</b> 00 | Of bergamot   | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.12.00</b> 00 | Of orange   | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.13.00</b> 00 | Of lemon  | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.14.00</b> 00 | Of lime   | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.19.00</b> 00 | Other   | KGM              | 3%            | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
|                      | -Essential oils other than those of citrus fruit:   |                  |               |  |
| <b>3301.21.00</b> 00 | Of geranium   | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.22.00</b> 00 | Of jasmin   | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.23.00</b> 00 | Of lavender or of lavandin  | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| <b>3301.24.00</b> 00 | Of peppermint ( <i>Mentha piperita</i> )  | KGM              | 3%            | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| 3301.25.00           | Of other mints  | KOM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
|                      | Of spearmint  | KGM<br>KGM       |               |  |
| <b>3301.26.00</b> 00 | Of vetiver  | KGM              | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
| 3301.29.00           | Other   |                  | Free          | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free |
|                      | )Of clove   | KGM<br>KGM       |               |  |
|                      | )Of cedarwood or nutmeg<br>)Other   | KGM<br>KGM       |               |  |
| 3301.30              | -Resinoids  |                  |               |  |

| Tariff<br>Item      | S Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff            | Applicable<br>Preferential Tariffs                                     |
|---------------------|--|------------------|--------------------------|--|
| 3301.30.10 0        | 10Oleoresin paprika  | KGM              | Free                     | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free                       |
| 3301.30.90 00Other  |  | KGM              | 3%                       | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free                       |
| <b>3301.90.00</b> ( | 0 -Other   | KGM              | Free                     | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free                       |
| 33.02               | Mixtures of odoriferous substances and mixtures (including alcoholic<br>solutions) with a basis of one or more of these substances, of a kind<br>used as raw materials in industry; other preparations based on<br>odoriferous substances, of a kind used for the manufacture of<br>beverages. |                  |                          |  |
| 3302.10             | -Of a kind used in the food or drink industries  |                  |                          |  |
|                     | <ul> <li>Compound alcoholic preparations of a kind used for the manufacture of<br/>beverages:</li> </ul>   |                  |                          |  |
| 3302.10.11 0        | 0With an alcoholic strength by volume exceeding 0.5% vol   | LTR              | \$0.70/litre plus<br>19% | UST, CCCT, LDCT, GPT,<br>MT, CIAT, CT, CRT: Free                       |
| 3302.10.12 0        | 0With an alcoholic strength by volume not exceeding 0.5% vol   | LTR              | 10.5%                    | UST, CCCT, LDCT, MT,<br>CT, CRT: Free<br>NZT: 8%<br>AUT: 8%<br>GPT: 5% |
| 3302.10.90 0        | 0Other   | KGM              | 5%                       | UST, CCCT, LDCT, GPT,<br>MT, MUST, CIAT, CT,<br>CRT: Free              |
| 3302.90.00          | -Other   |                  | 5%                       | UST, CCCT, LDCT, GPT,<br>MT, MUST, CIAT, CT,<br>CRT: Free              |
|                     | <ul> <li>0 Perfume oil mixtures and blends, consisting of products ready for use<br/>as finished perfume bases</li> <li>10 Other</li> </ul>  |                  |                          |  |
| 3303.00.00          | Perfumes and toilet waters.  |                  | 6.5%                     | UST, CCCT, LDCT, GPT,<br>MT, MUST, CIAT, CT,<br>CRT: Free              |
| -                   | 0Perfumes<br>0 Toilet waters   |                  |                          |  |
| 33.04               | 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>3304.10.00</b> 0 | 0 -Lip make-up preparations  | -                | 7%                       | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3%        |

| Tariff<br>Item | SS Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs                              |
|----------------|--|------------------|---------------|---|
| 3304.20.00     | 00 -Eye make-up preparations   | -                | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3304.30.00     | 00 -Manicure or pedicure preparations  | -                | 6.5%          | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
|                | -Other:  |                  |               |   |
| 3304.91.00     | 00Powders, whether or not compressed   | -                | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3304.99        | Other  |                  |               |   |
| 3304.99.10     | O0Preparations for the application and maintenance of ostomy appliances or<br>of briefs, underpants, panties, napkins (diapers), napkin (diaper) liners<br>and similar sanitary articles for incontinence, designed to be worn by<br>persons, excluding those of a kind for babies | _                | Free          | UST, CCCT, LDCT, GPT,<br>MT, MUST, CIAT, CT,<br>CRT: Free       |
| 3304.99.90     | Other  |                  | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
|                | 10Sunscreen preparations<br>20Face, hand and body creams and lotions   | -                |               |   |
|                | 90 Other   |                  |               |   |
| 33.05          | Preparations for use on the hair.  |                  |               |   |
| 3305.10.00     | 00 -Shampoos   | -                | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3305.20.00     | 00 -Preparations for permanent waving or straightening   | -                | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3305.30.00     | 00 -Hair lacquers  | KGM              | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3305.90.00     | 00 -Other  | KGM              | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 33.06          | 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.  |                  |               |   |

| Tariff<br>Item | SS | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs                              |
|----------------|----|--|------------------|---------------|---|
| 3306.10.00     |    | -Dentifrices   |                  | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
|                | 20 | Toothpaste<br>Denture cleaners<br>Other  |                  |               |   |
| 3306.20.00     | 00 | -Yarn used to clean between the teeth (dental floss)   | KGM              | 8.5%          | UST, CCCT, LDCT, MT,<br>CIAT, CT, CRT: Free<br>GPT: 5%          |
| 3306.90.00     | 00 | -Other   | KGM              | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 33.07          |    | Pre-shave, shaving or after-shave preparations, personal deodorants,<br>bath preparations, depilatories and other perfumery, cosmetic or toilet<br>preparations, not elsewhere specified or included; prepared room<br>deodorizers, whether or not perfumed or having disinfectant properties. |                  |               |   |
| 3307.10.00     | 00 | -Pre-shave, shaving or after-shave preparations  | -                | 6.5%          | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3307.20.00     | 00 | -Personal deodorants and antiperspirants   | -                | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3307.30.00     | )  | -Perfumed bath salts and other bath preparations   |                  | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
|                | 20 | Bath salts<br>Bath oils<br>Other bath preparations   | KGM              |               |   |
|                |    | -Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:  |                  |               |   |
| 3307.41.00     | 00 | "Agarbatti" and other odoriferous preparations which operate by<br>burning   | -                | 6.5%          | UST, CCCT, LDCT, GPT,<br>MT, MUST, CIAT, CT,<br>CRT: Free       |
| 3307.49.00     | 00 | Other  | KGM              | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |
| 3307.90.00     | )  | -Other   |                  | 7%            | UST, CCCT, LDCT, MT,<br>MUST, CIAT, CT,<br>CRT: Free<br>GPT: 3% |

| Tariff<br>Item | SS | Description of Goods       | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs |
|----------------|----|----------------------------|------------------|---------------|------------------------------------|
|                | 10 | Animal toilet preparations | -                |               |                                    |
|                | 20 | Contact lens solutions     | -                |               |                                    |
|                | 90 | Other                      | -                |               |                                    |