

**ITC (HS), 2012
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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 and 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 solutions, wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Exim Code	Item Description	Policy	Policy Conditions
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 ESSENTIAL OILS		
	<i>Essential oils of citrus fruit:</i>		
3301 12 00	Of orange	Free	
3301 13 00	Of lemon	Free	
3301 19	<i>Other:</i>		
3301 19 10	Citronella oil	Free	

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3301 19 90	Other	Free	
	<i>Essential oils other than those of citrus fruit:</i>		
3301 22	<i>Of jasmín:</i>		
3301 24 00	Of peppermint (<i>Mentha piperita</i>)	Free	
3301 25	<i>Of other mints:</i>		
3301 25 10	Spearmint oil (<i>Ex-mentha spicata</i>)	Free	
3301 25 20	Water mint-oil (<i>Ex-mentha aquatic</i>)	Free	
3301 25 30	Horsemint oil (<i>Ex-mentha sylvestries</i>)	Free	
3301 25 40	Bergament oil (<i>Ex-mentha citrate</i>)	Free	
3301 25 90	Other	Free	
3301 29	<i>Other:</i>		
	<i>Anise oil; Cajeput oil; Cananga oil; Caraway oil; Cassia oil; Cedarwood oil; Cinnamon bark oil; Cinnamon leaf oil:</i>		
3301 29 11	Anise oil (aniseed oil)	Free	
3301 29 12	Cajeput oil	Free	
3301 29 13	Cananga oil	Free	
3301 29 14	Caraway oil	Free	
3301 29 15	Cassia oil	Free	
3301 29 16	Cedarwood oil	Free	
3301 29 17	Cinnamon bark oil	Free	
3301 29 18	Cinnamon leaf oil	Free	
	<i>Clove leaf or stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil:</i>		
3301 29 21	Clove leaf or stem oil	Free	
3301 29 22	Coriander seed oil	Free	
3301 29 23	Dill oil (anethum oil)	Free	
3301 29 24	Eucalyptus oil	Free	
3301 29 25	Fennel seed oil	Free	
3301 29 26	Ginger oil	Free	
3301 29 27	Ginger grass oil	Free	
3301 29 28	Clove bud oil	Free	
	<i>Tuberose concentrate; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil:</i>		
3301 29 31	Tuberose concentrate	Free	
3301 29 32	Nutmeg oil	Free	
3301 29 33	Palmarosa oil	Free	
3301 29 34	Patchouli oil	Free	

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3301 29 35	Pepper oil	Free	
3301 29 36	Petitgrain oil	Free	
3301 29 37	Sandalwood oil	Free	
3301 29 38	Rose oil	Free	
	<i>Camphor oil; Lemon grass oil; Ylang ylang oil; Davana oil; Cumin oil; Celery seed oil; paprika oil; turmeric oil:</i>		
3301 29 41	Camphor oil	Free	
3301 29 42	Lemon grass oil	Free	
3301 29 43	Ylang ylang oil	Free	
3301 29 44	Davana oil	Free	
3301 29 45	Cumin oil	Free	
3301 29 46	Celery seed oil	Free	
3301 29 47	Garlic oil	Free	
3301 29 48	Paprika oil	Free	
3301 29 49	Turmeric oil	Free	
3301 29 50	Spices oils not else where specified or included	Free	
3301 29 90	Other	Free	
3301 30	<i>Resinoids:</i>		
3301 30 10	Agar oil	Restricted	Import will be subject to the provisions of Convention of International Trade in Endangered Species of Wild Fauna & Flora (CITES).
	<i>Other:</i>		
3301 30 91	Flavouring essences, all types, including those for liquors	Free	
3301 30 99	Other	Free	
3301 90	<i>Other:</i>		
	<i>Fennugreek, Ginger, Pepper, Turmeric, Cardamom, Celery seed & Nutmeg Oleoresins:</i>		
3301 90 11	Fennugreek Oleoresins	Free	
3301 90 12	Ginger Oleoresins	Free	
3301 90 13	Pepper Oleoresins	Free	
3301 90 14	Turmeric Oleoresins	Free	
3301 90 15	Cardamom Oleoresins	Free	
3301 90 16	Celery seed Oleoresins	Free	
3301 90 17	Nutmeg Oleoresins	Free	
	<i>Clove, Capsicum, Coriander, Cumin & Fennel</i>		

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	<i>Oleoreins and oleoresins of spices not elsewhere specified or included:</i>		
3301 90 21	Clove Oleoresins	Free	
3301 90 22	Capsicum Oleoresins	Free	
3301 90 23	Coriander Oleoresins	Free	
3301 90 24	Cumin Oleoresins	Free	
3301 90 25	Fennel Oleoresins	Free	
3301 90 29	Oleoresins of spices not elsewhere specified or included	Free	
	<i>Attars of all kinds in fixed oil base; mustard oil aroma, essence of ambrettolide (ambrette seed oil essence):</i>		
3301 90 31	Attars of all kinds in fixed oil base	Free	
3301 90 32	Mustard oil aroma	Free	
3301 90 33	Essence of ambrettolide (ambrette seed oil essence)	Free	
	<i>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:</i>		
3301 90 41	Flavouring essences, all types, including those for liquors	Free	
3301 90 49	Other	Free	
	<i>Terpenic by-products of the deterpenation of essential oils:</i>		
3301 90 51	Flavouring essences, all types, including those for liquors	Free	
3301 90 59	Other	Free	
3301 90 60	Aqueous distillates of essential oil, not elsewhere specified or included	Free	
	<i>Aqueous solutions of essential oils:</i>		
3301 90 71	Flavouring essences, all types, including those for liquors	Free	
3301 90 79	Other	Free	
3301 90 90	Other	Free	
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		

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	USED FOR THE MANUFACTURE OF BEVERAGES		
3302 10	<i>Of a kind used in the food or drink industries:</i>		
3302 10 10	Synthetic flavouring essences	Free	
3302 10 90	Other	Free	
3302 90	Other:		
	<i>Mixtures of Aromatic chemicals and essential oils as perfume base:</i>		
3302 90 11	Synthetic perfumery compounds	Free	
3302 90 12	Synthetic essential oil	Free	
3302 90 19	Other	Free	
3302 90 20	Aleuritic acid	Free	
3302 90 90	Other	Free	
3303	PERFUMES AND TOILET WATERS		
3303 00	<i>Perfumes and toilet waters:</i>		
3303 00 10	Eau-de-cologne	Free	
3303 00 20	Rose water	Free	
3303 00 30	Keora water	Free	
3303 00 40	Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	Free	
3303 00 50	Perfumes containing spirit	Free	
3303 00 60	Spirituous toilet preparations not elsewhere specified or included	Free	
3303 00 90	Other	Free	
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		
3304 10 00	Lip make-up preparations	Free	
3304 20 00	Eye make-up preparations	Free	
3304 30 00	Manicure or pedicure preparations	Free	
	<i>Other:</i>		
3304 91	<i>Powders, whether or not compressed:</i>		
3304 91 10	Face powders	Free	
3304 91 20	Talcum powders	Free	
3304 91 90	Other	Free	
3304 99	<i>Other:</i>		

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3304 99 10	Face creams	Free	
3304 99 20	Nail polish or lacquers	Free	
3304 99 30	Moisturising lotion	Free	
3304 99 40	Sindur, Bindi, Kum Kum	Free	
3304 99 50	Turmeric preparations	Free	
3304 99 90	Other	Free	
3305	<i>Preparations for use on the hair</i>		
3305 10	<i>Shampoos:</i>		
3305 10 10	Containing spirit	Free	
3305 10 90	Other	Free	
3305 20 00	Preparations for permanent waving or straightening	Free	
3305 30 00	Hair lacquers	Free	
3305 90	<i>Other:</i>		
	<i>Hair oil:</i>		
3305 90 11	Perfumed	Free	
3305 90 19	Other	Free	
3305 90 20	Brilliantines (spirituous)	Free	
3305 90 30	Hair cream	Free	
3305 90 40	Hair dyes (natural, herbal or synthetic)	Free	
3305 90 50	Hair fixers	Free	
3305 90 90	Other	Free	
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		
3306 10	<i>Dentifrices:</i>		
3306 10 10	In powder	Free	
3306 10 20	In paste	Free	
3306 10 90	Other	Free	
3306 20 00	Yarn used to clean between the teeth (dental floss)	Free	
3306 90 00	Other	Free	
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR		

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3307 10	<i>Pre-shave, shaving or after-shave preparations:</i>		
3307 10 10	Shaving cream	Free	
3307 10 90	Other	Free	
3307 20 00	Personal deodorants and anti-perspirants	Free	
3307 30	<i>Perfumed bath salts and other bath preparations:</i>		
3307 30 10	Bath oil (thailam)	Free	
3307 30 90	Other	Free	
	<i>Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i>		
3307 41 00	“Agarbatti” and other odoriferous preparations which operate by burning	Free	
3307 49 00	Other	Free	
3307 90	<i>Other:</i>		
3307 90 10	Depilatories	Free	
3307 90 20	Sterile contact lens care solution	Free	
3307 90 90	Other	Free	