

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 nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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:		
	– Essential oils of citrus fruit:		
3301 11	– – Of bergamot:		
3301 11 10	– – – Not deterpenated	7	—
3301 11 90	– – – Deterpenated	4,4	—
3301 12	– – Of orange:		
3301 12 10	– – – Not deterpenated	7	—
3301 12 90	– – – Deterpenated	4,4	—
3301 13	– – Of lemon:		
3301 13 10	– – – Not deterpenated	7	—
3301 13 90	– – – Deterpenated	4,4	—
3301 14	– – Of lime:		
3301 14 10	– – – Not deterpenated	7	—
3301 14 90	– – – Deterpenated	4,4	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
3301 19	-- Other:		
3301 19 10	-- -- Not deterpenated	7	—
3301 19 90	-- -- Deterpenated	4,4	—
	-- Essential oils other than those of citrus fruit:		
3301 21	-- Of geranium:		
3301 21 10	-- -- Not deterpenated	Free	—
3301 21 90	-- -- Deterpenated	2,3	—
3301 22	-- Of jasmin:		
3301 22 10	-- -- Not deterpenated	Free	—
3301 22 90	-- -- Deterpenated	2,3	—
3301 23	-- Of lavender or of lavandin:		
3301 23 10	-- -- Not deterpenated	Free	—
3301 23 90	-- -- Deterpenated	2,9	—
3301 24	-- Of peppermint (<i>Mentha piperita</i>):		
3301 24 10	-- -- Not deterpenated	Free	—
3301 24 90	-- -- Deterpenated	2,9	—
3301 25	-- Of other mints:		
3301 25 10	-- -- Not deterpenated	Free	—
3301 25 90	-- -- Deterpenated	2,9	—
3301 26	-- Of vetiver:		
3301 26 10	-- -- Not deterpenated	Free	—
3301 26 90	-- -- Deterpenated	2,3	—
3301 29	-- Other:		
	-- -- Of clove, niaouli and ylang-ylang:		
3301 29 11	-- -- -- Not deterpenated	Free	—
3301 29 31	-- -- -- Deterpenated	2,9 ⁽¹⁾	—
	-- -- -- Other:		
3301 29 61	-- -- -- Not deterpenated	Free	—
3301 29 91	-- -- -- Deterpenated	2,9 ⁽¹⁾	—
3301 30 00	-- Resinoids	2	—
3301 90	-- Other:		
3301 90 10	-- -- Terpenic by-products of the deterpenation of essential oils	2,3	—
	-- -- Extracted oleoresins:		
3301 90 21	-- -- -- Of liquorice and hops	3,2	—
3301 90 30	-- -- -- Other	Free	—
3301 90 90	-- -- Other	3	—

⁽¹⁾ Autonomous rate of duty: 2,3.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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:		
3302 10	– Of a kind used in the food or drink industries:		
	– – Of a kind used in the drink industries:		
	– – – Preparations containing all flavouring agents characterizing a beverage:		
3302 10 10	– – – – Of an actual alcoholic strength by volume exceeding 0,5 %	17,3 MIN 1 €/ % vol/hl	—
	– – – – Other:		
3302 10 21	– – – – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch ..	12,8	—
3302 10 29	– – – – – Other	9 + EA ⁽¹⁾	—
3302 10 40	– – – Other	Free	—
3302 10 90	– – Of a kind used in the food industries	Free	—
3302 90	– Other:		
3302 90 10	– – Alcoholic solutions	Free	—
3302 90 90	– – Other	Free	—
3303 00	Perfumes and toilet waters:		
3303 00 10	– Perfumes	Free	—
3303 00 90	– Toilet waters	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	—
	– Other:		
3304 91 00	– – Powders, whether or not compressed	Free	—
3304 99 00	– – Other	Free	—
3305	Preparations for use on the hair:		
3305 10 00	– Shampoos	Free	—
3305 20 00	– Preparations for permanent waving or straightening	Free	—
3305 30 00	– Hair lacquers	Free	—
3305 90	– Other:		
3305 90 10	– – Hair lotions	Free	—
3305 90 90	– – Other	Free	—

⁽¹⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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 00	– Dentifrices	Free	—
3306 20 00	– Yarn used to clean between the teeth (dental floss)	4	—
3306 90 00	– Other	Free	—
3307	Pre-shave, shaving or aftershave 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:		
3307 10 00	– Pre-shave, shaving or aftershave preparations	6,5	—
3307 20 00	– Personal deodorants and antiperspirants	6,5	—
3307 30 00	– Perfumed bath salts and other bath preparations	6,5	—
	– Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
3307 41 00	– – ‘Agarbatti’ and other odoriferous preparations which operate by burning	6,5	—
3307 49 00	– – Other	6,5	—
3307 90 00	– Other	6,5	—