

Tariff Heading	Description
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: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
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: (See note 1)				
330111					Essential oils of citrus fruit:				
330111	000	2		KG	Of bergamot	Free	(Free)		
330112	000	1		KG	Of orange	Free	(Free)		
330113	000	0		KG	Of lemon	Free	(Free)		
330114	000	6		KG	Of lime	3.2%	(3.2%)	Free	
330119	000	1		KG	Other	3.2%	(3.2%)	Free	
330121					Essential oils other than those of citrus fruit:				
330121	000	6		KG	Of geranium	Free	(Free)		
330122	000	5		KG	Of jasmin	3.2%	(3.2%)	Free	
330123	000	4		KG	Of lavender of lavandin	3%	2.2%	Free	
330124	000	3		KG	Of peppermint (Mentha piperita)	3.2%	(3.2%)	Free	
330125					Of other mints				
330125					1 Peppermint oils obtained from Mentha arvensis:				
330125	011	6		KG	(1) Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order	Free	(Free)		
330125	019	0		KG	(2) Other	9.6%	9%	5.4% ?Free	
330125	020	1		KG	2 Other Peppermint oils	3.2%	(3.2%)	Free	
330125	030	4		KG	3 Other	3%	2.2%	Free	
330126	000	1		KG	Of vetiver	Free	(Free)		
330129					Other:				
330129	100	0		KG	1 Bay leaf oil, cananga oil, cassia oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, star-anise oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, ylang- ylang oil, cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil, gyusho oil, lemongrass oil and patchouli oil	Free	(Free)		
330129	220	1		KG	2 Ho oil	2.5%	2.2%	Free	
330129	230	4		KG	3 Other	3.2%	(3.2%)	Free	
330130	000	4		KG	Resinoids	Free	(Free)		

330190	000	0	KG	Other		Free		(Free)
Notes		1. Food Sanitation Law (Food additives)						

Tariff Heading	Description
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: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
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: (See note 1)				
330210					Of a kind used in the food or drink industries:				
330210	100	3		KG	1 Of an alcoholic strength by volume of 10% vol or higher	6.2%	Free	Free	
330210					2 Other:	5.3%		Free	
330210	210	1		KG	Of a kind used in the food industries		Free		
330210	290	4		KG	Other		Free		
330290	000	5		KG	Other	5.3%	Free	Free	
Notes		1. Food Sanitation Law (Food additives)							

Tariff Heading	Description
3303	Perfumes and toilet waters (See note 1) (See note 2)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
3303									
330300	000	2		KG(I.I.)	Perfumes and toilet waters (See note 1) (See note 2)	5.3%	Free	Free	
Notes		1. Pharmaceutical Affair's Law 2. ex 33.03 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval							

Tariff Heading	Description
3304	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: (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
3304					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: (See note 1)				
330410	000	4		KG(I.I.)	Lip make-up preparations	5.8%	Free	Free	
330420	000	1		KG(I.I.)	Eye make-up preparations	5.8%	Free	Free	
330430	000	5		KG(I.I.)	Manicure or pedicure preparations (See note 2)	6.6%	Free	Free	

330491		Other:				
330491		Powders, whether or not compressed:	5.8%	Free	Free	
330491	010 3	KG(I.I.) Toilet powders				
330491	090 6	KG(I.I.) Other				
330499		Other: (See note 3)	5.8%	Free	Free	
330499		Creams and other preparations with a basis of oil, fat or wax:				
330499	011 3	KG(I.I.) Foundation creams				
330499	012 4	KG(I.I.) In liquid form				
330499	019 4	KG(I.I.) Other				
330499	090 5	KG(I.I.) Other				
Notes		1. Pharmaceutical Affair's Law 2. ex 3304.30 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval 3. ex 3304.99 Clay pack: Plant Quarantine Law				

Tariff Heading	Description
3305	Preparations for use on the hair: (See note 1) (See note 2)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
3305					Preparations for use on the hair: (See note 1) (See note 2)				
330510	000	2			KG(I.I.) Shampoos	5.8%	Free	Free	
330520	000	6			KG(I.I.) Preparations for permanent waving or straightening	5.8%	Free	Free	
330530	000	3			KG(I.I.) Hair lacquers	5.8%	Free	Free	
330590					Other	5.8%	Free	Free	
330590	010	2			KG(I.I.) Perfumed hair oil, cream, pomade and other preparations with a basis of oil, fat or wax				
330590	090	5			KG(I.I.) Other				
Notes					1. Pharmaceutical Affair's Law 2. ex 33.05 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval				

Tariff Heading	Description
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: (See note 1) (See note 2)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
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: (See note 1) (See note 2)				
330610	000	0			KG(I.I.) Dentifrices	Free	(Free)		

330620	000 4	KG	Yarn used to clean between the teeth (dental floss)	4%	2.7%	Free
330690	000 4	KG(I.I.)	Other	5.8%	Free	Free
Notes	1. Pharmaceutical Affair's Law 2. ex 33.06 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval					

Tariff Heading	Description
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. (See note 1)

HS-Code	SS	NACCS	Unit 1	Unit 2	Description	General	WTO 1	Preferential	Temp
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. (See note 1)				
330710	000 5				KG(I.I.) Pre-shave, shaving or after-shave preparations (See note 2)	6.7%	4.8%	Free	
330720	000 2				KG(I.I.) Personal deodorants and antiperspirants (See note 3)	5.8%	3.9%	Free	
330730	000 6				KG(I.I.) Perfumed bath salts and other bath preparations (See note 4)	5.8%	3.9%	Free	
330741					Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
330741	000 2				KG(I.I.) "Agarbatti" and other odoriferous preparations which operate by burning	6.6%	5.4%	Free	
330749	000 1				KG(I.I.) Other (See note 5)	4.6%	3.9%	Free	
330790					Other: (See note 6)				
330790	010 5				KG(I.I.) 1 Preparations with a basis of oils, fats or waxes	5.8%	4.8%	Free	
330790	090 1				KG(I.I.) 2 Other	6%	4%	Free	
Notes	1. Pharmaceutical Affair's Law 2. ex 3307.10 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval 3. ex 3307.20 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval 4. ex 3307.30 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval 5. ex 3307.49 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval 6. ex 3307.90 Aerosol products, except medical aerosols (specified in the Montreal Protocol on Substances that Deplete the Ozone Layer (Annex D)): Item 2 Approval								