

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;

(c) gum, wood or sulphate turpentine or other products of heading 3805; or

(d) perfumery, cosmetics and toilet preparations containing alcohol or opium, Indian hemp or other narcotics and for this purpose, these expressions have the meanings respectively assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

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 solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

5. In relation to products of headings 3303, 3304 and 3305, conversion of powder into tablets, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the products marketable to the consumer, shall be construed as ‘manufacture’.

Tariff Item	Description of goods	Unit	Rate of duty
(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		
	- <i>Essential oils of citrus fruit :</i>		
3301 12 00	-- Of orange	kg.	16%
3301 13 00	-- Of lemon	kg.	16%
3301 19	-- <i>Other :</i>		
3301 19 10	--- Citronella oil	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 19 90	--- Other	kg.	16%
	- <i>Essential oils other than those of citrus fruit:</i>		
3301 24 00	-- Of peppermint (<i>Mentha piperita</i>)	kg.	16%
3301 25	-- <i>Of other mints :</i>		
3301 25 10	--- Spearmint oil (ex- <i>mentha spicata</i>)	kg.	16%
3301 25 20	--- Water mint-oil (ex- <i>mentha aquatic</i>)	kg.	16%
3301 25 30	--- Horsemint oil (ex- <i>mentha sylvestries</i>)	kg.	16%
3301 25 40	--- Bergamont oil (<i>ex-mentha citrate</i>)	kg.	16%
3301 25 90	--- Other	kg.	16%
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)	kg.	16%
3301 29 12	---- Cajeput oil	kg.	16%
3301 29 13	---- Cananga oil	kg.	16%
3301 29 14	---- Caraway oil	kg.	16%
3301 29 15	---- Cassia oil	kg.	16%
3301 29 16	---- Cedarwood oil	kg.	16%
3301 29 17	---- Cinnamon bark oil	kg.	16%
3301 29 18	---- Cinnamon leaf oil	kg.	16%
	--- <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	kg.	16%
3301 29 22	---- Coriander seed oil	kg.	16%
3301 29 23	---- Dill oil (anethum oil)	kg.	16%
3301 29 24	---- Eucalyptus oil	kg.	16%
3301 29 25	---- Fennel seed oil	kg.	16%
3301 29 26	---- Ginger oil	kg.	16%
3301 29 27	---- Ginger grass oil	kg.	16%
3301 29 28	---- Clove bud oil	kg.	16%
	--- <i>Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil:</i>		
3301 29 31	---- Tuberose concentrate	kg.	16%
3301 29 32	---- Nutmeg oil	kg.	16%
3301 29 33	---- Palmarosa oil	kg.	16%
3301 29 34	---- Patchouli oil	kg.	16%
3301 29 35	---- Pepper oil	kg.	16%
3301 29 36	---- Petitgrain oil	kg.	16%
3301 29 37	---- Sandalwood oil	kg.	16%
3301 29 38	---- Rose oil	kg.	16%
	--- <i>Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :</i>		
3301 29 41	---- Camphor oil	kg.	16%
3301 29 42	---- Lemon grass oil	kg.	16%
3301 29 43	---- Ylang ylang oil	kg.	16%
3301 29 44	---- Davana oil	kg.	16%
3301 29 45	---- Cumin oil	kg.	16%
3301 29 46	---- Celery seed oil	kg.	16%
3301 29 47	---- Garlic oil	kg.	16%
3301 29 48	---- Paprika oil	kg.	16%
3301 29 49	---- Turmeric oil	kg.	16%
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	16%
3301 29 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3301 30	- <i>Resinoids:</i>		
3301 30 10	--- Agar oil	kg.	16%
	-- <i>Other:</i>		
3301 30 91	---- Flavouring essences, all types, including those for liquors	kg	16%
3301 30 99	---- Other	kg.	16%
3301 90	- <i>Other:</i>		
	--- <i>Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:</i>		
3301 90 11	---- Fenugreek oleoresins	kg.	16%
3301 90 12	---- Ginger oleoresins	kg.	16%
3301 90 13	---- Pepper oleoresins	kg.	16%
3301 90 14	---- Turmeric oleoresins	kg.	16%
3301 90 15	---- Cardamom oleoresins	kg.	16%
3301 90 16	---- Celery seed oleoresins	kg.	16%
3301 90 17	---- Nutmeg oleoresins	kg.	16%
	--- <i>Clove, capsicum, coriander, cumin and fennel oleoresins and oleoresins of spices not elsewhere specified or included:</i>		
3301 90 21	---- Clove oleoresins	kg.	16%
3301 90 22	---- Capsicum oleoresins	kg.	16%
3301 90 23	---- Coriander oleoresins	kg.	16%
3301 90 24	---- Cumin oleoresins	kg.	16%
3301 90 25	---- Fennel oleoresins	kg.	16%
3301 90 29	---- Oleoresins of spices not elsewhere specified or included	kg.	16%
	--- <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	kg.	16%
3301 90 32	---- Mustard oil aroma	kg.	16%
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	16%
	--- <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	kg.	16%
3301 90 49	---- Other	kg.	16%
	--- <i>Terpenic by-products of the deterpenation of essential oils:</i>		
3301 90 51	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 59	---- Other	kg.	16%
3301 90 60	--- Aqueous distillates of essential oils, not elsewhere specified or included	kg.	16%
	--- <i>Aqueous solutions of essential oils:</i>		
3301 90 71	---- Flavouring essences, all types, including those for liquors	kg.	16%
3301 90 79	---- Other	kg.	16%
3301 90 90	--- Other	kg.	16%
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	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	- <i>Of a kind used in the food or drink industries:</i>		
3302 10 10	--- Synthetic flavouring essences	kg.	16%
3302 10 90	--- Other	kg.	16%
3302 90	- <i>Other:</i>		
	--- <i>Mixtures of aromatic chemicals and essential oils as perfume base:</i>		
3302 90 11	---- Synthetic perfumery compounds	kg.	16%
3302 90 12	---- Synthetic essential oil	kg.	16%
3302 90 19	---- Other	kg.	16%
3302 90 20	--- Aleuritic acid	kg.	16%
3302 90 90	--- Other	kg.	16%
3303	PERFUMES AND TOILET WATERS		
3303 00	- <i>Perfumes and toilet waters:</i>		
3303 00 10	--- Eau-de-cologne	kg.	16%
3303 00 20	--- Rose water	kg.	16%
3303 00 30	--- Keora water	kg.	16%
3303 00 40	--- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	16%
3303 00 50	--- Perfumes containing spirit	kg.	16%
3303 00 60	--- Spirituous toilet preparations not elsewhere specified or included	kg.	16%
3303 00 90	--- Other	kg.	16%
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	kg.	16%
3304 20 00	- Eye make-up preparations	kg.	16%
3304 30 00	- Manicure or pedicure preparations	kg.	16%
	- <i>Other:</i>		
3304 91	-- <i>Powders, whether or not compressed:</i>		
3304 91 10	--- Face powders	kg.	16%
3304 91 20	--- Talcum powders	kg.	16%
3304 91 90	--- Other	kg.	16%
3304 99	-- <i>Other:</i>		
3304 99 10	--- Face creams	kg.	16%
3304 99 20	--- Nail polish or lacquers	kg.	16%
3304 99 30	--- Moisturising lotion	kg.	16%
3304 99 40	--- Sindur, bindi, kumkum	kg.	16%
3304 99 50	--- Turmeric preparations	kg.	16%
3304 99 90	--- Other	kg.	16%
3305	PREPARATIONS FOR USE ON THE HAIR		
3305 10	- <i>Shampoos:</i>		
3305 10 10	--- Containing spirit	kg.	16%
3305 10 90	--- Other	kg.	16%
3305 20 00	- Preparations for permanent waving or straightening	kg.	16%
3305 30 00	- Hair lacquers	kg.	16%
3305 90	- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Hair oil:</i>		
3305 90 11	---- Perfumed	kg.	16%
3305 90 19	---- Other	kg.	16%
3305 90 20	--- Brilliantines (spirituous)	kg.	16%
3305 90 30	--- Hair cream	kg.	16%
3305 90 40	--- Hair dyes (natural, herbal or synthetic)	kg.	16%
3305 90 50	--- Hair fixers	kg.	16%
3305 90 90	--- Other	kg.	16%
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	kg.	16%
3306 10 20	--- In paste	kg.	16%
3306 10 90	--- Other	kg.	16%
3306 20 00	- Yarn used to clean between the teeth (dental floss)	kg.	16%
3306 90 00	- Other	kg.	16%
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		
3307 10	- <i>Pre-shave, shaving or after-shave preparations:</i>		
3307 10 10	--- Shaving cream	kg.	16%
3307 10 90	--- Other	kg.	16%
3307 20 00	- Personal deodorants and anti-perspirants	kg.	16%
3307 30	- <i>Perfumed bath salts and other bath preparations:</i>		
3307 30 10	--- Bath oil (thailam)	kg.	16%
3307 30 90	--- Other	kg.	16%
	- <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	kg.	Nil
3307 49 00	-- Other	kg.	16%
3307 90	- <i>Other:</i>		
3307 90 10	--- Depilatories	kg.	16%
3307 90 20	--- Sterile contact lens care solution	kg.	16%
3307 90 90	--- Other	kg.	16%

- **The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.**

Exemptions to perfumes commonly known as Attarf falling under Chapter 33 of the Central Excise Tariff Act, 1985 (5 of 1986).

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts perfumes commonly known as "Attar" falling under Chapter 33 of the Central Excise Tariff Act, 1985 (5 of 1986), when

removed from a premises from where such goods are sold in retail, after being subjected to any of the processes referred to in Note 5 of the said Chapter from the whole of the duty of excise leviable thereon subject to the following conditions, namely:-

- (i) the manufacturer pays the duty leviable on such goods but for this exemption at the time of removal of the goods in bulk from his factory on the value at which such goods are sold in retail to the consumer ;
- (ii) he maintains proper account of the quantity of goods removed in bulk from his factory which are intended for sale in retail after subjecting them to any of the said processes; and
- (iii) follows such procedure as may be determined for the purposes of conditions (i) and (ii) by the jurisdictional Commissioner of Central Excise.

Explanation.- For the purposes of this notification, the value for purposes of payment of duty under condition (i) shall be -

- (a) the value declared in terms of section 4A of the Act read with notifications issued thereunder where the retail sale price is affixed on the product; or
- (b) deemed to be the price at which such goods are sold in retail at the time nearest to the time of removal of the goods in bulk from the factory, in any other cases.

[Notfn. No. 18/11-C.E., dated 1.3.2011]

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

NOTES

1. This Chapter does not cover :

(a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".

3. For the purposes of heading 3402, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20° C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water 4.5×10^{-2} N/m (45 dyne/Cm) or less.

4. In heading 3403, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(a) chemically produced organic products of a waxy character, whether or not water-soluble;

(b) products obtained by mixing different waxes;

(c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

This heading does not apply to:

(i) products of heading 1516, 3402 or 3823, even if having a waxy character;

(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

6. In relation to products of this Chapter, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT		
	- <i>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</i>		
3401 11	-- <i>For toilet use (including medicated products):</i>		
3401 11 10	--- Medicated toilet soaps	kg.	16%
3401 11 20	--- Shaving soaps other than shaving cream	kg.	16%
3401 11 90	--- Other	kg.	16%
3401 19	-- <i>Other:</i>		
	--- <i>Bars and blocks of not less than 500 gm in weight:</i>		
3401 19 11	---- Industrial soap	kg.	16%
3401 19 19	---- Other	kg.	16%
3401 19 20	--- Flakes, chips and powder	kg.	16%
3401 19 30	--- Tablets and cakes	kg.	16%
	--- <i>Household and laundry soaps not elsewhere specified or included :</i>		
3401 19 41	---- Household soaps	kg.	16%
3401 19 42	---- Laundry soaps	kg.	16%
3401 19 90	--- Other	kg.	16%
3401 20 00	- Soap in other forms	kg.	16%
3401 30	- <i>Organic surface-active products and</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :</i>		
	<i>--- For toilet use (including medicated products):</i>		
3401 30 11	---- Medicated toilet soaps	kg.	16%
3401 30 12	---- Shaving cream and shaving gel	kg.	16%
3401 30 19	---- Other	kg.	16%
3401 30 90	--- Other	kg.	16%
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401		
	<i>- Organic surface-active agents, whether or not put up for retail sale:</i>		
3402 11	-- <i>Anionic:</i>		
3402 11 10	--- Silicone surfactant	kg.	16%
3402 11 90	--- Other	kg.	16%
3402 12 00	-- Cationic	kg.	16%
3402 13 00	-- Non-ionic	kg.	16%
3402 19 00	-- Other	kg.	16%
3402 20	- <i>Preparations put up for retail sale:</i>		
3402 20 10	--- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 20 20	--- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 20 90	--- Other	kg.	16%
3402 90	-- <i>Other:</i>		
	<i>--- Synthetic detergents:</i>		
3402 90 11	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 12	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 19	---- Other	kg.	16%
3402 90 20	--- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	16%
3402 90 30	--- Penetrators	kg.	16%
	<i>--- Wetting agents:</i>		
3402 90 41	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 42	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 49	---- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Washing preparations whether or not containing soap :</i>		
3402 90 51	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 52	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 59	---- Other	kg.	16%
	--- <i>Other:</i>		
3402 90 91	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	16%
3402 90 92	---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	16%
3402 90 99	---- Other	kg.	16%
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS		
	- <i>Containing petroleum oils or oils obtained from bituminous minerals:</i>		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 19 00	-- Other	kg.	16%
	- <i>Other:</i>		
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	16%
3403 99 00	-- Other	kg.	16%
3404	ARTIFICIAL WAXES AND PREPARED WAXES		
3404 20 00	- Of poly (oxyethylene) (polyethylene glycol)	kg.	16%
3404 90	- <i>Other:</i>		
3404 90 10	--- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	16%
3404 90 20	--- Polyethylene wax	kg.	16%
	--- <i>Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:</i>		
3404 90 31	---- Poly brominated biphenyls	kg.	16%
3404 90 32	---- Poly chlorinated biphenyls	kg.	16%
3404 90 33	---- Poly chlorinated terphenyls	kg.	16%
3404 90 39	---- Other	kg.	16%
3404 90 90	--- Other	kg.	16%
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	(WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404		
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	kg.	16%
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	16%
3405 30 00	- Polishes and similar preparations for coach-work, other than metal polishes	kg.	16%
3405 40 00	- Scouring pastes and powders and other scouring preparations	kg.	16%
3405 90	- <i>Other:</i>		
3405 90 10	--- Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	16%
3405 90 90	--- Other	kg.	16%
3406	CANDLES, TAPERS AND THE LIKE		
3406 00	- <i>Candles, tapers and the like:</i>		
3406 00 10	--- Candles	kg.	16%
3406 00 90	--- Other	kg.	16%
3407	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)		
3407 00	- <i>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</i>		
3407 00 10	--- Modelling pastes, including those put up for children's amusement	kg.	16%
3407 00 90	--- Other	kg.	16%

- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.