

## **34.06**

### **34.06 - Candles, tapers and the like.**

Candles, tapers (including ball or coiled tapers), etc., are usually made of tallow, stearin, paraffin wax or other waxes.

The heading covers these goods whether or not coloured, perfumed, decorated, etc.

The heading also covers night lights fitted with a float.

The heading **excludes** :

- (a) Anti-asthmatic candles (**heading 30.04**).
- (b) Wax matches or vestas (**heading 36.05**).
- (c) Sulphur-treated bands, wicks and candles (**heading 38.08**).