

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 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression “ odoriferous substances ” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 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 33.07 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.

GENERAL

The **essential oils** and **extracted oleoresins** of heading 33.01 are all extracted from plant materials. The method of extraction used determines the type of product obtained. For example, according to whether the steam distillation or an organic solvent process is employed, certain plants (e.g., cinnamon) can give either an essential oil or an extracted oleoresin.

Headings 33.03 to 33.07 include 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 (see Note 3 to this Chapter).

The products of headings 33.03 to 33.07 remain in these headings whether or not they contain subsidiary pharmaceutical or disinfectant constituents, or are held out as having subsidiary therapeutic or prophylactic value (see Note 1 (e) to Chapter 30). However, prepared room deodorisers remain classified in heading 33.07 even if they have disinfectant properties of more than a subsidiary nature.

Preparations (e.g., varnish) and **unmixed products** (e.g., unperfumed powdered talc, fuller's earth, acetone, alum) which are suitable for other uses in addition to those described above are classified in these headings **only** when they are :

- (a) In packings of a kind sold to the consumer and put up with labels, literature or other indications that they are for use as perfumery, cosmetic or toilet preparations, or as room deodorisers; or
- (b) Put up in a form clearly specialised to such use (e.g., nail varnish put up in small bottles furnished with the brush required for applying the varnish).

This Chapter **does not cover** :

- (a) Petroleum jelly, **other than** that suitable for use for the care of the skin put up in packings of a kind sold by retail for such use (**heading 27.12**).
- (b) Medicinal preparations having a subsidiary use as perfumery, cosmetic or toilet preparations (**heading 30.03** or **30.04**).
- (c) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments (**heading 30.06**).
- (d) Soaps and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (**heading 34.01**).