

33.03 - Perfumes and toilet waters.

This heading covers perfumes in liquid, cream or solid form (including sticks), and toilet waters, designed to give fragrance primarily to the human body.

Perfumes and scents generally consist of essential oils, floral concretes, absolutes or mixtures of synthetic odoriferous substances, dissolved in highly concentrated alcohol. They are usually compounded with slightly perfumed adjuvants and a fixative or stabiliser.

Toilet waters, e.g., lavender water, eau de Cologne (not to be confused with the aqueous distillates and solutions of essential oils of **heading 33.01**) contain smaller proportions of essential oils, etc., generally in less concentrated alcohol than the perfumes described above.

The heading **does not cover** :

- (a) Toilet vinegars (**heading 33.04**).
- (b) After-shave lotions and personal deodorants (**heading 33.07**).