

34.05

34.05 - Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (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 34.04.

- 3405.10 - Polishes, creams and similar preparations for footwear or leather
- 3405.20 - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork
- 3405.30 - Polishes and similar preparations for coachwork, other than metal polishes
- 3405.40 - Scouring pastes and powders and other scouring preparations
- 3405.90 - Other

This heading covers polishes and creams for footwear, furniture, floors, coachwork, glass or metal (silverware, copper, etc.) and prepared pastes or powders for scouring cooking utensils, sinks, tiles, stoves, etc., and similar preparations such as polishes and creams for leather. The heading also includes polishing preparations with preservative properties.

These preparations may have a basis of wax, abrasives or other substances. Examples of such preparations are :

- (1) Waxes and polishes consisting of waxes impregnated with spirits of turpentine or emulsified in an aqueous medium and frequently containing added colouring matter.
- (2) Metal polishes and polishes for glass consisting of very soft polishing materials such as chalk or kieselguhr in suspension in an emulsion of white spirit and liquid soap.
- (3) Metal, etc., polishing, finishing or fine-grinding products containing diamond powder or dust.
- (4) Scouring powders consisting of mixtures of very finely ground sand with sodium carbonate and soap. Scouring pastes are obtained by binding these powders with, for example, a solution of waxes in a lubricating mineral oil.

These preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes. The heading also covers paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations, but textile dusters and metal pot scourers similarly impregnated, coated or covered are **excluded** (**Sections XI and XV** respectively).

The heading also **excludes** :

- (a) Abrasive powders, when not mixed (generally **Chapter 25** or **28**).
- (b) Whitenings for footwear, in tablets, and prepared liquid dyes for chamois-leather footwear (**heading 32.10**).

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- (c) Degras and artificial degras (**heading 15.22**); other oils and greases for leather dressing (**Chapter 15, headings 27.10, 34.03, 38.24**, etc.).
- (d) Dry-cleaning fluids and stain removers, for cleaning clothing, which are classified according to their composition (usually as petroleum spirit, **heading 27.10**, or as products of **heading 38.14** or **38.24**).