

**34.01 - 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.**

- 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 :

3401.11 - - For toilet use (including medicated products)

3401.19 - - Other

3401.20 - Soap in other forms

3401.30 - 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

### (I) SOAP

Soap is an alkaline salt (inorganic or organic) formed from a fatty acid or a mixture of fatty acids containing at least eight carbon atoms. In practice, part of the fatty acids may be replaced by rosin acids.

The heading covers only soap soluble in water, that is to say true soap. Soaps form a class of anionic surface-active agents, with an alkaline reaction, which lather abundantly in aqueous solutions.

There are three categories of soap :

**Hard soaps**, which are usually made with sodium hydroxide or sodium carbonate and comprise the bulk of the ordinary soaps. They may be white, coloured or mottled.

**Soft soaps**, which are made with potassium hydroxide or potassium carbonate. They are viscous and generally green, brown or pale yellow in colour. They may contain small quantities (generally not exceeding 5 %) of synthetic organic surface-active products.

**Liquid soaps**, which are solutions of soap in water, in some cases with a small quantity (generally not exceeding 5 %) of alcohol or glycerol added, but not containing synthetic organic surface-active products.

This part covers in particular :

(1) **Toilet soaps** frequently coloured and perfumed, which include : floating soaps and deodorant soaps, as well as glycerin soaps, shaving soaps, medicated soaps and certain disinfectant or abrasive soaps, as described below.

(a) **Floating soaps and deodorant soaps.**

(b) **Glycerin soaps**, which are translucent and are made by treating white soap with alcohol, glycerol or sugar.

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- (c) **Shaving soaps** (shaving creams fall in **heading 33.07**).
  - (d) **Medicated soaps** containing boric acid, salicylic acid, sulphur, sulphonamides or other medicinal substances.
  - (e) **Disinfectant soaps**, containing small quantities of phenol, cresol, naphthol, formaldehyde or other bactericidal, bacteriostatic, etc., substances. These soaps should not be confused with disinfecting preparations of **heading 38.08** containing the same constituents, the difference lying in the proportions of the constituents (soap, on the one hand, and phenol, cresol, etc., on the other). The disinfecting preparations of heading 38.08 contain a substantial proportion of phenol, cresol, etc., and are liquid whereas disinfectant soaps are usually solid.
  - (f) **Abrasive soaps**, consisting of soap to which sand, silica, pumice powder, slate powder, sawdust or any similar product has been added. The heading covers abrasive soaps **only** in the form of bars, cakes or moulded pieces or shapes. Abrasive scouring pastes and powders, whether or not containing soap, fall in **heading 34.05**.
- (2) **Household soaps**, which may be coloured or perfumed, abrasive or disinfectant.
  - (3) **Rosin, tall oil or naphthenate soaps** containing not only alkaline salts of fatty acids, but also alkaline resinates of heading 38.06 or alkaline naphthenates of heading 34.02.
  - (4) **Industrial soaps**, prepared for special purposes, such as those used for wire-drawing, for polymerising synthetic rubber, or in laundries.

**Subject** to the exception in paragraph 1 (f) above, the soaps of this heading are generally in the following forms : bars, cakes, moulded pieces or shapes, flakes, powder, paste or aqueous solution.

### **(II) ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES OR MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP**

This part includes toilet or washing products and preparations, in which the active component consists wholly or partly of synthetic surface-active agents (which may contain soap in any proportion), **provided** they are put up in the form of bars, cakes or moulded pieces or shapes, that is to say, the ordinary forms of soaps intended for the same uses.

This part also includes such products and preparations which have been rendered abrasive by adding sand, silica, pumice powder, etc., **provided** they are put up in the forms described above.

**(III) 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**

This part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic-surface active agents (which may contain soap in any proportion), **provided** they are in the form of liquid or cream and put up for retail sale. Such preparations not put up for retail sale are classified in **heading 34.02**.

**(IV) PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT**

This part covers paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not perfumed or put up for retail sale. These products are generally used for washing the hands or the face.

Apart from the exclusions referred to above, the heading **excludes** :

- (a) Soap-stocks (**heading 15.22**).
- (b) Products and preparations insoluble in water, which are “soaps” only in the chemical sense, such as calcium or other metallic “soaps” (**Chapters 29, 30, 38**, etc., as the case may be).
- (c) Paper, wadding, felt and nonwovens, simply perfumed (**Chapter 33**).
- (d) Shampoos and dentifrices (**headings 33.05** and **33.06** respectively).
- (e) Organic surface-active agents (other than soap), surface-active preparations and washing preparations (whether or not containing soap) and solutions or dispersions of soap in an organic solvent, of **heading 34.02**.
- (f) Cellular plastics, cellular rubber, textile materials (other than wadding, felt and nonwovens) and metal pads, impregnated, coated or covered with soap or detergent (these generally fall in the heading appropriate to the supporting material).