

**33.01 - Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils (+).**

- Essential oils of citrus fruit :

3301.12 - - Of orange

3301.13 - - Of lemon

3301.19 - - Other

- Essential oils other than those of citrus fruit :

3301.24 - - Of peppermint (*Mentha piperita*)

3301.25 - - Of other mints

3301.29 - - Other

3301.30 - Resinoids

3301.90 - Other

**(A) Essential oils, including concretes and absolutes; resinoids; extracted oleoresins.**

**Essential oils**, which serve as raw materials in the perfumery, food and other industries, are of vegetable origin. They are generally of complex composition and contain alcohols, aldehydes, ketones, phenols, esters, ethers and terpenes in varying proportions. These oils remain in the heading whether or not their fragrance has been modified by removal of their terpenes. Most of these oils are volatile, and the stain which they leave on paper usually disappears rapidly.

They are obtained by various processes, such as :

- (1) Expression (e.g., lemon oil from lemon peel).
- (2) Steam distillation.
- (3) Extraction from fresh materials of vegetable origin by means of organic solvents (such as petroleum ether, benzene, acetone or toluene) or super-critical fluids (such as carbon dioxide gas under pressure).
- (4) Extraction from the concentrates obtained by *enfleurage* or maceration (see Part (B) below).

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The heading also covers **concretes** obtained by the processes referred to in subparagraph (3) above. Concretes are solid or semi-solid due to the presence of plant waxes. By removal of these waxes, **absolutes** are obtained; these are also classified in this heading.

**Resinoids** are products used mainly as fixatives in the perfume, cosmetic, soap or surfactant industries. They are composed essentially of non-volatile materials and are obtained by the organic solvent or super-critical fluid extraction of the following exudates :

- (i) dried natural non-cellular vegetable resinous materials (e.g., natural oleoresins or oleo-gum resins);
- (ii) dried natural animal resinous materials (e.g., castoreum, civet or musk).

**Extracted oleoresins**, also known in trade as "prepared oleoresins" or "spice oleoresins", are obtained from natural cellular raw plant materials (usually spices or aromatic plants), either by organic solvent extraction or by super-critical fluid extraction. These extracts contain volatile odoriferous principles (e.g., essential oils) and non-volatile flavouring principles (e.g., resins, fatty oils, pungency constituents), which define the characteristic odour or flavour of the spice or aromatic plant. The essential oil content of these extracted oleoresins varies considerably depending on the spice or aromatic plant. These products are used principally as flavouring agents in the food industry.

The heading **excludes** :

- (a) Natural oleoresins (**heading 13.01**).
- (b) Vegetable extracts, not elsewhere specified or included (e.g., water-extracted oleoresins), which contain volatile ingredients and generally (apart from odoriferous substances) a far higher proportion of other plant substances (**heading 13.02**).
- (c) Colouring matter of vegetable or animal origin (**heading 32.03**).

Essential oils, resinoids and extracted oleoresins sometimes contain small quantities of solvent used in their extraction (e.g., ethyl alcohol), but this does not remove them from the scope of the heading.

Essential oils, resinoids and extracted oleoresins which have been merely standardised by the removal or addition of a portion of the principal ingredients remain classified in this heading **provided** the composition of the standardised product remains within the normal range found in that kind of product in its natural state. However, an essential oil, resinoid or extracted oleoresin which has been fractionated or otherwise modified (other than by the removal of terpenic hydrocarbons), so that the composition of the resulting product is significantly different from that of the original product, is **excluded** (generally **heading 33.02**). The heading further **excludes** products put up with added diluents or carriers such as vegetable oil, dextrose or starch (generally **heading 33.02**).

The principal essential oils, resinoids and extracted oleoresins are listed in the Annex to the Explanatory Notes to this Chapter.

**(B) Concentrates of essential oils in fats, in fixed oils, or in waxes or the like.**

These concentrates are obtained when essential oils are extracted from plants or flowers by means of fats, fixed oils, petroleum jelly, paraffin wax, etc., either in the cold or with the application of heat (*enfleurage*, maceration or digestion). They therefore take the form of concentrates of essential oils in fats, fixed oils, etc. The concentrates in fats are known in trade as "flower pomades". Preparations for use on the hair, which are also known as "pomades", are **excluded (heading 33.05)**.

**(C) Terpenic by-products.**

This heading applies to terpenic by-products separated from essential oils by fractional distillation or other processes. These by-products are often used for the perfuming of certain toilet soaps or for the flavouring of certain foodstuffs.

**(D) Aqueous distillates and aqueous solutions of essential oils.**

Aqueous distillates are obtained as the aqueous portions of the distillates resulting when essential oils are extracted from plants by steam distillation. After the essential oils have been decanted, the aqueous distillates still retain a fragrance due to the presence of small quantities of essential oils. Certain distillates obtained by the distillation of vegetable products which have been preserved in alcohol still contain small quantities of alcohol; others may contain the quantity of alcohol necessary to ensure their preservation (e.g., witch hazel distillate).

The heading also covers solutions of essential oils in water.

These products remain in this heading even when mixed among themselves without the addition of other materials, or when, as is usually the case, they are put up as perfumery or as medicaments.

The more common aqueous distillates and solutions are those of orange flowers, rose, melissa, mint, fennel, cherry-laurel, lime-blossom, witch hazel, etc.

In addition to the exclusions referred to above this heading also **excludes** :

- (a) Vanilla oleoresin (sometimes erroneously known as "vanilla resinoid" or "vanilla extract") (**heading 13.02**).
- (b) Separate chemically defined compounds isolated from essential oils (e.g., isolated terpenes) or from resinoids (natural isolates), or prepared synthetically (**Chapter 29**).
- (c) Mixtures of essential oils, mixtures of resinoids, mixtures of extracted oleoresins, mixtures of essential oils with resinoids or extracted oleoresins or any combination thereof, and mixtures with a basis of essential oils, resinoids or extracted oleoresins (see the Explanatory Note to **heading 33.02**).
- (d) Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods (**heading 38.05**).  
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**Subheading Explanatory Note.**

### **Subheading 3301.12**

For the purposes of subheading 3301.12 the term "orange" does not apply to mandarins (including tangerines and satsumas) clementines, wilkins or similar citrus hybrids.