

**33.02 - Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**

3302.10 - Of a kind used in the food or drink industries

3302.90 - Other

This heading covers the following mixtures **provided** they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making) :

- (1) Mixtures of essential oils.
- (2) Mixtures of resinoids.
- (3) Mixtures of extracted oleoresins.
- (4) Mixtures of synthetic aromatics.
- (5) Mixtures consisting of two or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics).
- (6) Mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.
- (7) Mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), **provided** these substances form the basis of the mixture.

Products obtained by the removal of one or more of the ingredients of an essential oil, resinoid or extracted oleoresin so that the composition of the resulting product is significantly different from that of the original product are also mixtures of this heading. Examples of such products are menthone oil (obtained by freezing peppermint oil, followed by treatment with boric acid, to remove most of the menthol and containing, *inter alia*, 63 % menthone and 16 % menthol), white camphor oil (obtained from camphor oil by freezing and distilling to remove camphor and safrole and containing 30 to 40 % cineole plus dipentene, pinene, camphene, etc.) and geraniol (obtained by fractional distillation of citronella oil and containing 50 to 77 % geraniol together with varying amounts of citronellol and nerol).

In particular, the heading covers **perfume bases** consisting of mixtures of essential oils and fixatives, not ready for use until after the addition of alcohol. The heading also includes solutions in alcohol (e.g., ethyl alcohol, isopropyl alcohol) of one or more odoriferous substances **provided** these solutions are of a kind used as raw materials in the perfumery, food, drink or other industries.

### **33.02**

The heading also includes **other preparations based on odoriferous substances, of a kind used for the manufacture of beverages**. These preparations may be either alcoholic or non-alcoholic and may be used to produce either alcoholic or non-alcoholic beverages. They must have a basis of one or more odoriferous substances, as described in Note 2 to this Chapter, which are used primarily to impart a fragrance and secondarily to give a flavour to beverages. Such preparations generally contain a relatively small quantity of odoriferous substances which characterize a particular beverage; they may also contain juices, colouring matter, acidulants, sweeteners, etc., provided that they retain their character of odoriferous substances. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

The heading **excludes** compound alcoholic and non-alcoholic preparations of a kind used for the manufacture of beverages, with a basis of substances other than odoriferous substances as described in Note 2 to this Chapter (**heading 21.06**, unless they are more specifically provided for elsewhere in the Nomenclature).