

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

## Chapter 33

### Essential Oils and Resinoids; Perfumery Cosmetic or Toilet Preparations

#### Notes.

- This Chapter does not cover:
  - Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - Soap or other products of heading 34.01; or
  - Gum, wood or sulphate turpentine or other products of heading 38.05.
- The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01 to odoriferous constituents isolated from those substances or to synthetic aromatics.
- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- The expression “perfumery, cosmetic or toilet preparation” in heading 33.07 applies, *inter alia*, to the following products; scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 118, 119, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

#### ↓ Note on Cess Leviable

See Appendix-I for Cess leviable on toilet preparations under this Chapter.

#### ↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.24.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>3301</b>	<b>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</b>										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 491</i>
	- Essential oils of citrus fruit:										
3301 12 00	-- Of orange	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 13 00	-- Of lemon	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 19	-- Other:										
3301 19 10	--- Citronella oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 19 90	--- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
	- Essential oils other than those of citrus fruit:										
3301 24 00	-- Of peppermint (mentha piperita)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 25	-- Of other mints:										
3301 25 10	--- Spearmint oil (ex-mentha spicata)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 25 20	--- Water-mint oil (ex-mentha aquatic)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 25 30	--- Horsemint oil (ex-mentha sylvestries)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 25 40	--- Bergament oil (ex-mentha citrate)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 25 90	--- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29	-- Other:										
	--- Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:										
3301 29 11	---- Anise oil (aniseed oil)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 12	---- Cajeput oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 13	---- Cananga oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 14	---- Caraway oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 15	---- Cassia oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 16	---- Cedarwood oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 17	---- Cinnamon bark oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	

## Section VI – Chapter 33

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3301 29 18	--- Cinnamon leaf oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
	--- Clove leaf/ stem oil; Coriander seed oil; Dill oil; Eucalyptus oil; Fennel seed oil; Ginger oil; Ginger grass oil; Clove bud oil:										
3301 29 21	--- Clove leaf/ stem, oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 22	--- Coriander seed oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 23	--- Dill oil (anethum oil)	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 24	--- Eucalyptus oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 25	--- Fennel seed oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 26	--- Ginger oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 27	--- Ginger grass oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 28	--- Clove bud oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
	--- Tuberose concrete; Nutmeg oil; Palmarosa oil; Patchouli oil; Pepper oil; Petitgrain oil; Sandalwood oil; Rose oil:										
3301 29 31	--- Tuberose concrete	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 32	--- Nutmeg oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 33	--- Palmarosa oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 34	--- Patchouli oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 35	--- Pepper oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 36	--- Petitgrain oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 37	--- Sandal wood oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 38	--- Rose oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
	--- Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil:										
3301 29 41	--- Camphor oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 42	--- Lemon grass oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 43	--- Ylang ylang oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 44	--- Davana oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 45	--- Cumin oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 46	--- Celery seed oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 47	--- Garlic oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 48	--- Paprika oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 49	--- Turmeric oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 29 90	--- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 30	- Resinoids:										
3301 30 10	--- Agar oil	kg.	30.00	20.00	---	4	10	0.97	38.664	Restricted	Import will be subject to the provisions of Convention of International Trade in Endangered Species of Wild Fauna & Flora (CITES).
	-- Other:										
3301 30 91	--- Flavouring essences, all types including those for liquors	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 30 99	--- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90	- Other:										
	--- Fennugreek, Ginger, Pepper, Turmeric, Cardamom, Celery seed and Nutmeg Oleoresins:										
3301 90 11	--- Fennugreek oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 12	--- Ginger oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 13	--- Pepper oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 14	--- Turmeric oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 15	--- Cardamom oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 16	--- Celery seed oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 17	--- Nut meg oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
	--- Clove, Capsicum, Coriander, Cumin & Fennel Oleoreins and oleoresins of spices not elsewhere specified or included:										
3301 90 21	--- Clove oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 22	--- Capsicum oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 23	--- Coriander oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	

## Section VI – Chapter 33

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3301 90 24	---- Cumin oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 25	---- Fennel oleoresins	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 29	---- Oleoresins of spices not elsewhere specified or included --- Attars of all kinds in fixed oil base; Mustard oil aroma essence of ambrettolide (ambrette seed oil essence):	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 31	---- Attars of all kinds in fixed oil base	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 32	---- Mustard oil aroma	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence) --- Concentrates of essential oils in fats, in fixed oils or waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included:	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 41	---- Flavouring essences, all types, including those for liquors	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 49	---- Other --- Terpenic by-products of deterpenation of essential oils:	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 51	---- Flavouring essences, all types, including those for liquors	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 59	---- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 60	--- Aqueous distillates of essential oil, not elsewhere specified or included --- Aqueous solutions of essential oils:	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 71	---- Flavouring essences, all types, including those for liquors	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 79	---- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
3301 90 90	---- Other	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	
<b>3302</b>	<b>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</b>										
3302 10	- Of a kind used in the food or drink industries:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 119; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 10</i>
3302 10 10	--- Synthetic flavouring essences	kg.	100.00	10.00	---	4	10	0.00	26.183	Free	
3302 10 90	--- Other	kg.	100.00	10.00	---	4	10	0.00	26.183	Free	
3302 90	- Other: --- Mixtures of aromatic chemicals & essential oils as perfume base										
3302 90 11	---- Synthetic perfumery compounds	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3302 90 12	---- Synthetic essential oil	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3302 90 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3302 90 20	--- Aleuritic acid	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3302 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3303</b>	<b>Perfumes and toilet waters</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3303 00	- Perfumes and toilet waters:										
3303 00 10	--- Eau-de-cologne	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 20	--- Rose water	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 30	--- Keora water	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 40	--- Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 50	--- Perfumes containing spirit	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 60	--- Spirituous toilet preparations not elsewhere specified or included	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3303 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

**Section VI – Chapter 33**

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>3304</b>	<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; Manicure or pedicure preparations</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3304 10 00	- Lip make-up preparations	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 20 00	- Eye make-up preparations	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 30 00	- Manicure or pedicure preparations	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
3304 91	-- Powders, whether or not compressed:										
3304 91 10	--- Face powders	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 91 20	--- Telcum powders	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 91 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 99	-- Other:										
3304 99 10	--- Face creams	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 99 20	--- Nail polish/ lacquers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 99 30	--- Moisturising lotion	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 99 40	--- Sindur, bindi, kumkum	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
3304 99 50	--- Turmeric preparations	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3304 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3305</b>	<b>Preparations for use on the hair</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3305 10	- Shampoos										
3305 10 10	--- Containing spirit	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 20 00	- Preparations for permanent waving or straightening	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 30 00	- Hair lacquers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90	- Other										
	--- Hair oil:										
3305 90 11	---- Perfumed	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 20	--- Brilliantines (spirituous)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 30	--- Hair cream	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 40	--- Hair dyes (natural, herbal or synthetic)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 50	--- Hair fixers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3305 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>3306</b>	<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; Yarn used to clean between the teeth (dental floss), in individual retail packages</b>										
3306 10	- Dentifrices:										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3306 10 10	--- In powder	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Exemption: CVD on Tooth Powder 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.</i>
3306 10 20	--- In paste	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3306 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3306 20 00	- Yarn used to clean between the teeth (dental floss)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3306 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

## Section VI – Chapter 33

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3307	<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; Prepared room deodorisers, whether or not perfumed or having disinfectant properties</b>										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
3307 10	- Pre-shave, shaving or after-shave preparations:										
3307 10 10	--- Shaving cream	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 20 00	- Personal deodorants and antiperspirants	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 30	- Perfumed bath salts and other bath preparations:										
3307 30 10	--- Bath oil (thailam)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:										
3307 41 00	-- Agarbatti and other odoriferous preparations which operate by burning	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
3307 49 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 90	- Other:										<i>CVD: Kumkum (including sticker kumkum), kajal, sindur, alta or mahavar - Nil by 3/2005-CE dated 24.02.05</i>
3307 90 10	--- Depilatories	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 90 20	--- Sterile contact lens care solution	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
3307 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

**Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.