

Harmonized Tariff Schedule of the United States (2005) – Supplement 1

Annotated for Statistical Reporting Purposes

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

VI
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Notes

1. This chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 1301 or 1302;
 - (b) Soap or other products of heading 3401; or
 - (c) Gum, wood or sulfate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 3307 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 nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3301		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:				
3301.11.00	00	Of bergamot	kg	Free		Free
3301.12.00	00	Of orange	kg	2.7%	Free (A*,AU,CA, CL,E,IL,J,JO, MX,SG)	25%
3301.13.00	00	Of lemon	kg	3.8%	Free (A+,AU,CA, CL,D,E,IL,J, JO,MX,SG)	25%
3301.14.00	00	Of lime	kg	Free		Free
3301.19		Other:				
3301.19.10	00	Of grapefruit	kg	2.7%	Free (A*,AU,CA, CL,E,IL,J,JO, MX,SG)	25%
3301.19.50	00	Other	kg	Free		25%
		Essential oils other than those of citrus fruit:				
3301.21.00	00	Of geranium	kg	Free		Free
3301.22.00	00	Of jasmine	kg	Free		25%
3301.23.00	00	Of lavender or of lavandin	kg	Free		Free
3301.24.00	00	Of peppermint (<u>Mentha piperita</u>)	kg	4.2%	Free (A,CA, CL,E,IL,J,JO, MX,SG)	25%
3301.25.00		Of other mints		Free	3.1% (AU)	25%
	10	Of cornmint, including "peppermint" derived from <u>Mentha arvensis</u>	kg			
	20	Of spearmint	kg			
	50	Other	kg			
3301.26.00	00	Of vetiver	kg	Free		25%
3301.29		Other:				
3301.29.10	00	Of eucalyptus	kg	1.8%	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	15%
3301.29.20	00	Of orris	kg	1.1%	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	25%
3301.29.50		Other		Free		Free
	03	Of anise	kg			
	05	Of caraway	kg			
	07	Of cassia	kg			
	09	Of cedarwood	kg			
	11	Of citronella	kg			
	13	Of clove	kg			
	15	Of garlic	kg			
	19	Of lemongrass	kg			
	21	Of linaloe or bois de rose	kg			
	25	Of nutmeg	kg			
	28	Of onion	kg			
	29	Of patchouli	kg			
	33	Of petitgrain	kg			
	35	Of rose (attar of roses)	g			
	37	Of rosemary	kg			
	39	Of sandalwood	kg			
	41	Of sassafras including <u>Ocotea cymbarum</u>	kg			
	43	Of ylang ylang or cananga	kg			
	50	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3301 (con.)		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 (con.):				
3301.30.00	00	Resinoids	kg	Free		Free
3301.90		Other:				
3301.90.10		Extracted oleoresins		3.8%	Free (A*,AU,CA, CL,E,IL,J, JO,MX,SG)	25%
	10	Paprika	kg			
	20	Black pepper	kg			
	50	Other	kg			
3301.90.50	00	Other	kg	Free		20%
3302		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:				
		Of a kind used in the food or drink industries:				
3302.10		Not containing alcohol	kg	Free		25%
3302.10.10	00					
		Containing alcohol:				
3302.10.20	00	Containing not over 20 percent of alcohol by weight	kg	Free <u>1/</u>		44¢/kg + 25% <u>1/</u>
		Containing over 20 percent of alcohol by weight:				
		Preparations requiring only the addition of ethyl alcohol or water to produce a beverage suitable for human consumption:				
3302.10.40	00	Containing over 20 percent but not over 50 percent of alcohol by weight . . .	kg	8.4¢/kg + 1.9% <u>1/</u>	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG) <u>1/</u>	88¢/kg + 25% <u>1/</u>
3302.10.50	00	Containing over 50 percent of alcohol by weight	kg	17¢/kg + 1.9% <u>1/</u>	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG) <u>1/</u>	\$1.76/kg + 25% <u>1/</u>
3302.10.90	00	Other	kg	Free		50%
3302.90		Other:				
3302.90.10		Containing no alcohol or not over 10 percent of alcohol by weight		Free		88¢/kg + 50%
	10	Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases	kg			
	50	Other	kg			
3302.90.20		Containing over 10 percent of alcohol by weight		Free		88¢/kg + 75%
	10	Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases	kg			
	50	Other	kg			

1/ Imports under this provision are subject to Federal Excise Tax (26 U.S.C. 5001) if they contain one-half of 1 percent or more of alcohol by volume and if they are determined to be fit for beverage use.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3303.00		Perfumes and toilet waters:				
		Not containing alcohol:				
3303.00.10	00	Floral or flower waters	liters	Free		20%
3303.00.20	00	Other	kg	Free		75%
3303.00.30	00	Containing alcohol	kg	Free		88¢/kg + 75%
3304		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:				
3304.10.00	00	Lip make-up preparations	X	Free		75%
3304.20.00	00	Eye make-up preparations	X	Free		75%
3304.30.00	00	Manicure or pedicure preparations	X	Free		75%
		Other:				
3304.91.00		Powders, whether or not compressed		Free		75%
	10	Rouges	X			
	50	Other	X			
		Other:				
3304.99.10	00	Petroleum jelly put up for retail sale	X	Free		75%
3304.99.50	00	Other	X	Free		75%
3305		Preparations for use on the hair:				
3305.10.00	00	Shampoos	X	Free		75%
3305.20.00	00	Preparations for permanent waving or straightening	X	Free		75%
3305.30.00	00	Hair lacquers	kg	Free		88¢/kg + 75%
3305.90.00	00	Other	kg	Free		88¢/kg + 75%
3306		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:				
3306.10.00	00	Dentifrices	X	Free		75%
3306.20.00	00	Yarn used to clean between the teeth (dental floss)	kg	Free		88¢/kg + 75%
3306.90.00	00	Other	kg	Free		88¢/kg + 75%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3307		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 deodorizers, whether or not perfumed or having disinfectant properties:				
3307.10		Pre-shave, shaving or after-shave preparations:				
3307.10.10	00	Not containing alcohol	X	4.9%	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	75%
3307.10.20	00	Containing alcohol	kg	4.9%	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	81.7%
3307.20.00	00	Personal deodorants and antiperspirants	X	4.9%	Free (A*,AU,CA, CL,E,IL,J,JO, MX,SG)	75%
3307.30		Perfumed bath salts and other bath preparations:				
3307.30.10	00	Bath salts, whether or not perfumed	kg	5.8%	Free (A,AU,CA, CL,E,IL,J,JO, MX)	75%
3307.30.50	00	Other	kg	4.9%	2.9% (SG) Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	75%
3307.41.00	00	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning	X	2.4%	Free (A,AU,CA, CL,E,IL,J,JO, MX,SG)	20%
3307.49.00	00	Other	kg	6%	Free (A*,AU,CA, CL,E,IL,J,JO, MX)	73.2%
3307.90.00	00	Other	X	5.4%	3% (SG) Free (A,AU,CA, CL,E,IL,J,JO, MX) 2.7% (SG)	75%