

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONSVI
33-1Notes

1. This chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading 2208;
 - (b) Soap or other products of heading 3401; or
 - (c) Gum, wood or sulfate turpentine or other products of heading 3805.
2. 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.
3. 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.

3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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.....	6%	Free (A*,E,IL, J,MX)	25%
					2.4% (CA)	
3301.13.00	00	Of lemon.....	kg.....	8.5%	Free (E,IL,J,MX)	25%
					3.4% (CA)	
3301.14.00	00	Of lime.....	kg.....	Free		Free
3301.19		Other:				
3301.19.10	00	Of grapefruit.....	kg.....	6%	Free (A*,E,IL, J,MX)	25%
					2.4% (CA)	
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.....	6.6%	Free (A*,CA,E,IL, J,MX)	25%
3301.25.00		Of other mints.....		Free		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.....	2.8% <u>1/</u>	Free (A*,E,IL, J,MX)	15%
					1.1% (CA)	
3301.29.20	00	Of orris.....	kg.....	2.5% <u>2/</u>	Free (A*,E,IL, J,MX)	25%
					1% (CA)	
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			
	19	Of lemongrass.....	kg			
	21	Of linaloe or bois de rose.....	kg			
	25	Of nutmeg.....	kg			
	27	Of onion or garlic.....	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			
3301.30.00	00	Resinoids.....	kg.....	Free		Free
3301.90		Other:				
3301.90.10		Extracted oleoresins.....		6%	Free (A*,CA,E,IL, J,MX)	25%
	10	Paprika.....	kg			
	20	Black pepper.....	kg			
	50	Other.....	kg			
3301.90.50	00	Other.....	kg.....	Free		20%

1/ See heading 9903.10.34.
2/ See heading 9903.10.35.

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:			
3302.10		Of a kind used in the food or drink industries:			
3302.10.10	00	Not containing alcohol..... kg.....	6%	Free (A*,CA,E,IL, J,MX)	25%
		Containing alcohol:			
3302.10.20	00	Containing not over 20 percent of alcohol by weight..... kg.....	6.6¢/kg + 3% <u>1/</u>	Free (A*,CA,E,IL, J,MX) <u>1/</u>	44¢/kg + 25% <u>1/</u>
3302.10.30	00	Containing over 20 percent of alcohol by weight..... kg.....	6.3% <u>1/</u>	Free (CA,E,IL, J,MX) <u>1/</u>	50% <u>1/</u>
3302.90		Other:			
3302.90.10		Containing no alcohol or not over 10 percent of alcohol by weight.....	11¢/kg + 4.1% <u>2/</u>	Free (A*,CA,E,IL, J,MX) <u>2/</u>	88¢/kg + 50% <u>2/</u>
	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.....	11¢/kg + 4.7% <u>2/</u>	Free (A*,CA,E,IL, J,MX) <u>2/</u>	88¢/kg + 75% <u>2/</u>
	10	Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases..... kg			
	50	Other..... kg			
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.....	5%	Free (A*,E,IL, J,MX) 2% (CA)	75%
3303.00.30	00	Containing alcohol..... kg.....	5% <u>3/</u>	Free (A*,E,IL, J,MX) <u>3/</u> 2% (CA) <u>3/</u>	88¢/kg + 75% <u>3/</u>

1/ Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
 (A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
 (B) If containing wine, a tax of--
 (1) \$1.07 per wine gallon on still wines containing not more than 14% of alcohol by volume;
 (2) \$1.57 per wine gallon on still wines containing more than 14% and not exceeding 21% of alcohol by volume;
 (3) \$3.15 per wine gallon on still wines containing more than 21% and not exceeding 24% of alcohol by volume;
 (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
 (5) \$3.30 per wine gallon on artificially carbonated wines.

2/ Certain imports under this provision may be subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

3/ Imports of perfumes containing alcohol under this provision are subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per wine gallon, and a proportionate tax at the like rate on all fractional parts of such wine gallons.

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.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3304.20.00	00	Eye make-up preparations.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3304.30.00	00	Manicure or pedicure preparations.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
		Other:					
3304.91.00		Powders, whether or not compressed.....		4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
	10	Rouges.....	X				
	50	Other.....	X				
3304.99.00	00	Other.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3305	Preparations for use on the hair:						
3305.10.00	00	Shampoos.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3305.20.00	00	Preparations for permanent waving or straightening.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3305.30.00	00	Hair lacquers.....	kg.....	4.9%	Free	(A*, E, IL, J, MX)	88¢/kg + 75%
					1.9%	(CA)	
3305.90.00	00	Other.....	kg.....	4.9%	Free	(A*, E, IL, J, MX)	88¢/kg + 75%
					1.9%	(CA)	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders:						
3306.10.00	00	Dentifrices.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3306.90.00	00	Other.....	kg.....	5.5%	Free	(A*, E, IL, J, MX)	88¢/kg + 75%
					2.2%	(CA)	
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*, E, IL, J, MX)	75%
					1.9%	(CA)	
3307.10.20	00	Containing alcohol.....	kg.....	11¢/kg + 4.5%	Free	(A*, E, IL, J, MX)	88¢/kg + 75%
					4.4¢/kg + 1.8%	(CA)	
3307.20.00	00	Personal deodorants and antiperspirants.....	X.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	
3307.30	Perfumed bath salts and other bath preparations:						
3307.30.10	00	Bath salts, whether or not perfumed.....	kg.....	5.8%	Free	(A*, E, IL, J, MX)	75%
					2.3%	(CA)	
3307.30.50	00	Other.....	kg.....	4.9%	Free	(A*, E, IL, J, MX)	75%
					1.9%	(CA)	

3307 (con.)	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 (con.):				
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
3307.41.00	00	"Agarbatti" and other odoriferous preparations which operate by burning.... X.....	2.4%	Free (A*,E,IL, J,MX)	20%
3307.49.00	00	Other..... kg.....	11¢/kg + 4.1% <u>1/</u>	0.9% (CA) Free (A*,E,IL, J,MX) <u>1/</u>	88¢/kg + 50% <u>1/</u>
3307.90.00	00	Other..... X.....	5.4%	4.4¢/kg + 1.6% (CA) <u>1/</u> , <u>2/</u> Free (A*,E,IL, J,MX)	75%
				2.1% (CA) <u>3/</u>	

1/ Certain imports under this provision may be subject to a Federal Excise Tax (26 U.S.C. 5001) of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

2/ See subheading 9905.33.10.

3/ See subheading 9905.30.12.