Harmonized Tariff Schedule of the United States Revision 7 (2025)

Annotated for Statistical Reporting Purposes

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

VI 33-1

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.

VI 33-2

	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix		Quantity	General	Special	
301		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:				
3301.12.00	00	Of orange	kg	2.7% ^{<u>1/</u>}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
3301.13.00	00	Of lemon	kg	3.8% ^{2/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
3301.19 3301.19.10	00	Other: Of grapefruit	kg	2.7% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
3301.19.51	10 20 50	Other Bergamot Lime Other	kg kg	Free ^{1/}		25%
3301.24.00		Essential oils other than those of citrus fruit: Of peppermint (Mentha piperita)	· ·	4.2% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, DA, DE, S, SC)	25%
3301.25.00	10	Of other mints Of cornmint, including "peppermint" derived from Mentha arvensis		Free ^{1/}	PA, PE, S, SG)	25%
	20 50	Of spearmint	_			

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3	Stat.	A CL D	Unit		Rates of Duty	_
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
301 (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.)				
301.29		Essential oils other than those of citrus fruit: (con.) Other:				
301.29.10	00	Of eucalyptus	kg	. 1.8%	Free (A, AU, BH, CL,	15%
					CO, D, E, IL, JO,	
					KR, MA, OM, P, PA, PE, S, SG)	
301.29.20	00	Of orris	ka	1 1% 1/2	Free (A, AU, BH, CL,	25%
				1.170	CO, D, E, IL, JO,	
					KR, MA, OM, P,	
301.29.51		Other		1/	PA, PE, S, SG)	
301.29.31	03	Of anise		Free "		Free
	05	Of caraway	•			
	07	Of cassia	ŭ			
	09	Of cedarwood				
	11	Of citronella	ŭ			
	13	Of clove	•			
	15	Of garlic	ŭ			
	16	Of geranium	ŭ			
	17	Of jasmine	_			
	18	Of lavender or lavandin				
	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 Ocotea cymbarum	kg			
	42	Of vetiver	kg			
	43	Of ylang ylang or cananga	kg			
	50	Other	_			
301.30.00	00	Resinoids	kg	·· Free ^{1/}		Free
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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Justicading	fix	ritiolo Doodiption	Quantity	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.)				
3301.90 3301.90.10		Other: Extracted oleoresins		3.8% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Paprika	kg		1,1 A,1 L, 0, 00)	
	20	Black pepper	kg			
	50	Other	kg			
3301.90.50	00	Other	kg	Free ^{1/}		20%
3302 3302.10 3302.10.10	00	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: Not containing alcohol		F1/		25%
3302.10.10	00		Kg	Free-		25 /0
3302.10.20	00	Containing alcohol: Containing not over 20 percent of alcohol by weight	kg	Free ^{3/1/}		44¢/kg +
3302.10.40	00	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: Containing over 20 percent but not over 50 percent of alcohol by weight		8.4¢/kg + 1.9% ^{3/1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) ^{3/}	88¢/kg +25%
3302.10.50	00	Containing over 50 percent of alcohol by weight	kg	17¢/kg + 1.9% ^{3/1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) ^{3/}	\$1.76/kg + 25% ^{3/}
3302.10.90	00	Other	ka	Free ^{1/}	PA, PE, S, SG)-	50%
3302.90 3302.90.10		Other: Containing no alcohol or not over 10 percent of alcohol				00.4
	10	by weight Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases		Free=		88¢/kg + 50%
2000 00 00	50	Other		2/		250
3302.90.20	10	Containing over 10 percent of alcohol by weight Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases		Free ²		88¢/kg + 75%
	50	Other	•			

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Heading/	Stat.	Astiolo December	Unit		Rates of Duty	
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
3303.00		Perfumes and toilet waters:				
3303.00.10	00	Not containing alcohol: Floral or flower waters	litore	F 2/		20%
3303.00.20 3303.00.30		Other Containing alcohol	-			75% 88¢/kg + 75%
	00			Free-		οοφ/kg + 75/6
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	kg	Free ^{2/}		75%
3304.20.00	00	Eye make-up preparations	kg	Free ^{2/}		75%
3304.30.00	00	Manicure or pedicure preparations	_			75%
		Other:		1166		7.070
3304.91.00		Powders, whether or not compressed		Free ^{2/}		75%
	10	Rouges		. 100		
	50	Other	kg			
00040040		Other:		2/		750/
3304.99.10		Petroleum jelly put up for retail sale	_			75%
3304.99.50	00	Other	kg	Free ^{2/}		75%
3305		Preparations for use on the hair:				
3305.10.00		Shampoos	_			75%
3305.20.00	00	Preparations for permanent waving or straightening	kg	Free ^{2/}		75%
3305.30.00	00	Hair lacquers	kg	Free ^{2/}		88¢/kg + 75%
3305.90.00	00	Other	kg	Free ^{2/}		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		Dentifrices	Ü			75%
3306.20.00	00	Yarn used to clean between the teeth (dental floss)	kg	Free ^{1/}		88¢/kg + 75%
3306.90.00	00	Other	kg	Free ^{2/}		88¢/kg + 75%

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	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
	fix	Article Description	Quantity	General	1 Special	
307		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:				
307.10 307.10.10	00	Pre-shave, shaving or after-shave preparations: Not containing alcohol	kg	4.9% ^{2/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
307.10.20	00	Containing alcohol			Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	81.7%
307.20.00	00	Personal deodorants and antiperspirants	kg	4.9% ^{2/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
307.30 307.30.10	00	Perfumed bath salts and other bath preparations: Bath salts, whether or not perfumed	kg	5.8% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
307.30.50	00	Other Preparations for perfuming or deodorizing rooms, including		4.9% ^{2/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
307.41.00	00	odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning		2.4% ^{2/}	Free (A, AU, BH, CL,	20%
					CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
307.49.00	00	Other	kg	6% ^{<u>a</u>}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	73.2%
307.90.00	00	Other	kg	5.4% ^{2/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%

VI Endnotes--page 33 - 7

- $\begin{array}{l} \underline{1/} \ See \ 9903.88.15. \\ \underline{2/} \ See \ 9903.88.03. \\ \underline{3/} \ Imports \ under \ this \ provision \ may \ be \ subject \ to \ Federal \ Excise \ Tax \ (26 \ U.S.C. \ 5001). \end{array}$