## Chapter 33 Essential Oils and Resinoids; Perfumery, Cosmetic Or Toilet Preparations

| Classification code | Rate of Duty | Notes / legal base | Description |
| --- | --- | --- | --- |
| **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 12** |  |  | - - Of orange |
| **3301 12 10** | 7.0% | Clause 8 | - - - Not deterpenated |
| **3301 12 90** | 4.4% | Clause 8 | - - - Deterpenated |
| **3301 13** |  |  | - - Of lemon |
| **3301 13 10** | 7.0% | Clause 8 | - - - Not deterpenated |
| **3301 13 90** | 4.4% | Clause 8 | - - - Deterpenated |
| **3301 19** |  |  | - - Other |
| **3301 19 20** | 7.0% | Clause 8 | - - - Not deterpenated |
| **3301 19 80** | 4.4% | Clause 8 | - - - Deterpenated |
|  |  |  | **- Essential oils other than those of citrus fruit** |
| **3301 24** |  |  | - - Of peppermint (Mentha piperita) |
| **3301 24 10** | 0.0% | Clause 8 | - - - Not deterpenated |
| **3301 24 90** | 2.9% | Clause 8 | - - - Deterpenated |
| **3301 25** |  |  | - - Of other mints |
| **3301 25 10** | 0.0% | Clause 8 | - - - Not deterpenated |
| **3301 25 90** | 2.9% | Clause 8 | - - - Deterpenated |
| **3301 29** |  |  | - - Other |
|  |  |  | - - - Of clove, niaouli and ylang-ylang |
| **3301 29 11** | 0.0% | Clause 8 | - - - - Not deterpenated |
| **3301 29 31** | 2.3% | Clause 8 | - - - - Deterpenated |
|  |  |  | - - - Other |
| **3301 29 41** | 0.0% | Clause 8 | - - - - Not deterpenated |
|  |  |  | - - - - Deterpenated |
| **3301 29 71** | 2.3% | Clause 8 | - - - - - Of geranium; of jasmin; of vetiver |
| **3301 29 79** | 2.9% | Clause 8 | - - - - - Of lavender or of lavandin |
| **3301 29 91** | 2.3% | Clause 8 | - - - - - Other |
| **3301 30 00** | 2.0% | Clause 8 | **- Resinoids** |
| **3301 90** |  |  | **- Other** |
| **3301 90 10** | 2.3% | Clause 8 | - - Terpenic by-products of the deterpenation of essential oils |
|  |  |  | - - Extracted oleoresins |
| **3301 90 21** | 3.2% | Clause 8 | - - - Of liquorice and hops |
| **3301 90 30** | 0.0% | Clause 8 | - - - Other |
| **3301 90 90** | 3.0% | Clause 8 | - - Other |
| **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** |
| **3302 10** |  |  | **- Of a kind used in the food or drink industries** |
|  |  |  | - - Of a kind used in the drink industries |
|  |  |  | - - - Preparations containing all flavouring agents characterising a beverage |
| **3302 10 10** | 17.3% MIN 1.0 € / % vol/hl hl | Clause 8 | - - - - Of an actual alcoholic strength by volume exceeding 0,5 % |
|  |  |  | - - - - Other |
| **3302 10 21** | 12.8% | Clause 8 | - - - - - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch |
| **3302 10 29** | 9.0% + EA | Clause 8 | - - - - - Other |
| **3302 10 40** | 0.0% | Clause 8 | - - - Other |
| **3302 10 90** | 0.0% | Clause 8 | - - Of a kind used in the food industries |
| **3302 90** | 0.0% | Clause 8 | **- Other** |
| **3302 90 10** | 0.0% | Clause 8 | - - Alcoholic solutions |
| **3302 90 90** | 0.0% | Clause 8 | - - Other |
| **3303** |  |  | **Perfumes and toilet waters** |
| **3303 00 10** | 0.0% | Clause 8 | **- Perfumes** |
| **3303 00 90** | 0.0% | Clause 8 | **- Toilet waters** |
| **3304** |  |  | **Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations** |
| **3304 10 00** | 0.0% | Clause 8 | **- Lip make-up preparations** |
| **3304 20 00** | 0.0% | Clause 8 | **- Eye make-up preparations** |
| **3304 30 00** | 0.0% | Clause 8 | **- Manicure or pedicure preparations** |
|  |  |  | **- Other** |
| **3304 91 00** | 0.0% | Clause 8 | - - Powders, whether or not compressed |
| **3304 99 00** | 0.0% | Clause 8 | - - Other |
| **3305** |  |  | **Preparations for use on the hair** |
| **3305 10 00** | 0.0% | Clause 8 | **- Shampoos** |
| **3305 20 00** | 0.0% | Clause 8 | **- Preparations for permanent waving or straightening** |
| **3305 30 00** | 0.0% | Clause 8 | **- Hair lacquers** |
| **3305 90 00** | 0.0% | Clause 8 | **- Other** |
| **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** | 0.0% | Clause 8 | **- Dentifrices** |
| **3306 20 00** | 4.0% | Clause 8 | **- Yarn used to clean between the teeth (dental floss)** |
| **3306 90 00** | 0.0% | Clause 8 | **- Other** |
| **3307** |  |  | **Pre-shave, shaving or aftershave 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** |
| **3307 10 00** | 6.5% | Clause 8 | **- Pre-shave, shaving or aftershave preparations** |
| **3307 20 00** | 6.5% | Clause 8 | **- Personal deodorants and antiperspirants** |
| **3307 30 00** | 6.5% | Clause 8 | **- Perfumed bath salts and other bath preparations** |
|  |  |  | **- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites** |
| **3307 41 00** | 6.5% | Clause 8 | - - 'Agarbatti' and other odoriferous preparations which operate by burning |
| **3307 49** | 6.5% | Clause 8 | - - Other |
| **3307 90 00** | 6.5% | Clause 8 | **- Other** |