

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

NOTES :

1. This Chapter does not cover :

*(a) edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.

3. For the purposes of heading 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water $4.5 \times 10^{-2} \text{ N/m}$ (45 dyne/Cm) or less.

4. In heading 3403, the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:

(a) chemically produced organic products of a waxy character, whether or not water-soluble;

(b) products obtained by mixing different waxes;

(c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials, the heading does not apply to:

(i) products of headings 1516, 3402 or 3823, even if having a waxy character;

(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

| Tariff Item | Description of goods | Unit | Rate of duty | |
|-------------|--|------|--------------|--------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3401 | SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT | | | |
| | - <i>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</i> | | | |
| 3401 11 | -- <i>For toilet use (including medicated products):</i> | | | |
| 3401 11 10 | --- Medicated toilet soaps | kg. | 10% | - |
| 3401 11 20 | --- Shaving soaps other than shaving cream | kg. | 10% | - |
| 3401 11 90 | --- Other | kg. | 10% | - |
| 3401 19 | -- <i>Other:</i> | | | |
| | --- <i>Bars and blocks of not less than 500 gm in weight:</i> | | | |
| 3401 19 11 | ---- Industrial soap | kg. | 10% | - |
| 3401 19 19 | ---- Other | kg. | 10% | - |
| 3401 19 20 | --- Flakes, chips and powder | kg. | 10% | - |
| 3401 19 30 | --- Tablets and cakes | kg. | 10% | - |
| | --- <i>Household and laundry soaps not elsewhere specified or included :</i> | | | |
| 3401 19 41 | ---- Household soaps | kg. | 10% | - |
| 3401 19 42 | ---- Laundry soaps | kg. | 10% | - |
| 3401 19 90 | --- Other | kg. | 10% | - |
| 3401 20 00 | - Soap in other forms | kg. | 10% | - |
| 3401 30 | - <i>Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :</i> | | | |
| | --- <i>For toilet use (including medicated products):</i> | | | |
| 3401 30 11 | ---- Medicated toilet soaps | kg. | 10% | - |
| 3401 30 12 | ---- Shaving cream and shaving gel | kg. | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|-----|-----|
| 3401 30 19 | ---- Other | kg. | 10% | - |
| 3401 30 90 | --- Other | kg. | 10% | - |
| 3402 | ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401 | | | |
| | - <i>*Anionic organic **surface-active agents, whether or not put up for retail sale:</i> | | | |
| *3402 31 00 | -- Linear alkylbenzene sulphonic acids and their salts | kg. | 10% | 10% |
| *3402 39 00 | -- Other | kg. | 10% | 10% |
| | - <i>Other organic **surface-active agents, whether or not put up for retail sale:</i> | | | |
| *3402 41 00 | -- Cationic | kg. | 10% | 10% |
| *3402 42 00 | -- Non-ionic | kg. | 10% | 10% |
| *3402 49 00 | -- Other | kg. | 10% | 10% |
| *3402 50 00 | - Preparations put up for retail sale | kg. | 10% | - |
| 3402 90 | - <i>Other:</i> | | | |
| | --- <i>Synthetic detergents:</i> | | | |
| 3402 90 11 | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 12 | ---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 19 | ---- Other | kg. | 10% | - |
| 3402 90 20 | --- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil | kg. | 10% | - |
| 3402 90 30 | --- Penetrators | kg. | 10% | - |
| | --- <i>Wetting agents:</i> | | | |
| 3402 90 41 | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 42 | ---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents | kg. | 10% | - |

*w.e.f. 1.1.2022

**w.e.f. 01.05.2022

| (1) | (2) | (3) | (4) | (5) |
|-------------|---|-----|--------|-----|
| 3402 90 49 | ---- Other --- <i>Washing preparations whether or not containing soap :</i> | kg. | 10% | - |
| 3402 90 51 | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 52 | ---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 59 | ---- Other --- <i>Other :</i> | kg. | 10% | - |
| 3402 90 91 | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 92 | ---- Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents | kg. | 10% | - |
| 3402 90 99 | ---- Other | kg. | 10% | - |
| 3403 | LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS - <i>Containing petroleum oils or oils obtained from bituminous minerals:</i> | | | |
| 3403 11 00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | kg. | **7.5% | - |
| 3403 19 00 | -- Other - <i>Other:</i> | kg. | **7.5% | - |
| 3403 91 00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | kg. | **7.5% | - |
| 3403 99 00 | -- Other | kg. | **7.5% | - |
| 3404 | ARTIFICIAL WAXES AND PREPARED WAXES | | | |
| 3404 20 00 | - Of poly (oxyethylene) (polyethylene glycol) | kg. | 10% | - |
| 3404 90 | - <i>Other:</i> | | | |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 3404 90 10 | --- Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms | kg. | 10% | - |
| 3404 90 20 | --- Polyethylene wax --- <i>Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents :</i> | kg. | 10% | - |
| 3404 90 31 | ---- Poly brominated biphenyls | kg. | 10% | - |
| 3404 90 32 | ---- Poly chlorinated biphenyls | kg. | 10% | - |
| 3404 90 33 | ---- Poly chlorinated terphenyls | kg. | 10% | - |
| 3404 90 39 | ---- Other | kg. | 10% | - |
| 3404 90 90 | --- Other | kg. | 10% | - |
| 3405 | POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404 | | | |
| 3405 10 00 | - Polishes, creams and similar preparations for footwear or leather | kg. | 10% | - |
| 3405 20 00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work | kg. | 10% | - |
| 3405 30 00 | - Polishes and similar preparations for coach-work, other than metal polishes | kg. | 10% | - |
| 3405 40 00 | - Scouring pastes and powders and other scouring preparations | kg. | 10% | - |
| 3405 90 | - <i>Other:</i> | | | |
| 3405 90 10 | --- Polishes and compositions for application to metal including diamond polishing powder or paste | kg. | 10% | - |
| 3405 90 90 | --- Other | kg. | 10% | - |
| 3406 | CANDLES, TAPERS AND THE LIKE | | | |
| 3406 00 | - <i>Candles, tapers and the like:</i> | | | |
| 3406 00 10 | --- Candles | kg. | 25% | - |
| 3406 00 90 | --- Other | kg. | 25% | - |
| 3407 | MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, | | | |

| (1) | (2) | (3) | (4) | (5) |
|------------|---|-----|-----|-----|
| | STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE) | | | |
| 3407 00 | - <i>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</i> | | | |
| 3407 00 10 | --- Modelling pastes, including those put up for children's amusement | kg. | 10% | - |
| 3407 00 90 | --- Other | kg. | 10% | - |

