TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	

# 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 or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
- 3. For the purposes of heading 34.02, "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 to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
- 4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5. In heading 34.04, 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 heading 15.16, 34.02 or 38.23, even if having a waxy character.
- (ii) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (iii) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (iv) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

#### Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

#### Note on Countervailing Duty

CVD on the goods under this Cha	apter is fixed by	Ntfn 02/2008-CE; dated	01.03.2008; Sl. No.25.

TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.		CVD.	CESS	TOTAL	POLICY	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3401	Soap; Organic surface-active prod-										
	ucts 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 prepa-										
	rations for washing the skin, in the										
	form of liquid or cream and put up										
	for retail sale, whether or not con-										
	taining soap; Paper, wadding, felt										
	and nonwovens, impregnated,										
	coated or covered with soap or de-										
	tergent										
	- Soap and organic surface-active										
	products and preparations, in the										
	form of bars, cakes, moulded pieces										
	or shapes, and paper, wadding, felt										
	and non-wovens, impregnated,										
	coated or covered with soap or de-										
	tergent:										

1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3401 11	For toilet use (including medicated										
3401 11 10	products): Medicated toilet soaps	ka	10.00	10.00		4	10	0.64	26.849	Froo	
3401 11 10 3401 11 20	Shaving soaps other than shaving	kg. kg.	10.00			4	10	0.64	26.849		
	cream									_	
401 11 90 401 19	Other Other:	kg.	10.00	10.00		4	10	0.64	26.849	Free	MRP based CVD See Ntfn
401 19	- Other.										49/08-CE (N.T.) dated
											24.12.2008
	Bars and blocks of not less than 500 gm in weight:										
401 19 11	Industrial soap	kg.	10.00	10.00		4	10	0.64	26.849	Free	
	Other	kg.	10.00	10.00		4	10	0.64	26.849		
3401 19 20 3401 19 30	Flakes, chips and powder: Tablets and cakes	kg. kg.	$10.00 \\ 10.00$	10.00 10.00		4 4	10 10	0.64 0.64	26.849 26.849		
401 17 50	Household & laundry soaps not	ĸg.	10.00	10.00		т	10	0.04	20.047	The	
	elsewhere specified or included:									-	
	Household soaps Laundry soaps	kg. kg.	$10.00 \\ 10.00$			4 4	10 10	0.64 0.64	26.849 26.849		CVD: Laundry soaps pro-
401 19 42	Launary soaps	ĸg.	10.00	10.00		Ŧ	10	0.04	20.049	mee	duced by a factory owned by
											the Khadi and Village Indus
											tries Commission or any Organization approved by
											the said commission for the
											purpose of manufacture of
											<i>such soaps - Nil by 3/2005-</i> <i>CE dated 24.02.05</i>
401 19 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	CE <i>unita</i> 21.02.00
401 20 00	- Soap in other forms	kg.	10.00	10.00		4	10	0.64	26.849	Free	MRP based CVD See Ntfn
											49/08-CE (N.T.) dated 24.12.2008
401 30	- 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:										
	For toilet use (including medicated										
401 30 11	products): Medicated toilet soaps	kg.	10.00	10.00		4	10	0.64	26.849	Free	
	Shaving cream and shaving gel	kg.	10.00			4	10	0.64	26.849		
401 30 19		kg.	10.00			4	10	0.64	26.849		
401 30 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
<b>3402</b>	Organic surface-active agents (other than soap); Surface-active prepara-										
	tions, washing preparations (in-										
	cluding auxiliary washing prepara- tions) and cleaning preparations,										
	whether or not containing soap,										
	other than those of heading 34.01										
	- Organic surface-active agents,										
402 11	whether or not put up for retail sale: Anionic:										
		kg.	10.00		10	4	10	0.64	26.849		
402 11 10	Silicon surfactant			10.00	10	4	10	0.64	26.849		
402 11 10 402 11 90	Other	kg.	10.00			1	10	044		ET PP	
402 11 10 402 11 90 402 12 00	Other Cationinc	kg.	10.00	10.00	10	4 4	10 10	$0.64 \\ 0.64$	26.849 26.849		
402 11 10 402 11 90 402 12 00 402 13 00	Other			10.00 10.00		4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849 26.849	Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20	Other Cationinc Non-ionic Other - Preparations put up for retail sale	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00	10 10 10	4 4	10 10	0.64 0.64	26.849 26.849	Free Free	
402 11 10 402 11 90	<ul> <li> Other</li> <li> Cationinc</li> <li> Non-ionic</li> <li> Other</li> <li>- Preparations put up for retail sale</li> <li> Washing preparations (including</li> </ul>	kg. kg. kg.	10.00 10.00	10.00 10.00 10.00	10 10	4	10	0.64	26.849	Free Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20	Other Cationinc Non-ionic Other - Preparations put up for retail sale	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00	10 10 10	4 4	10 10	0.64 0.64	26.849 26.849	Free Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20	<ul> <li> Other</li> <li> Cationinc</li> <li> Non-ionic</li> <li> Other</li> <li>- Preparations put up for retail sale</li> <li> Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surface-</li> </ul>	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00	10 10 10	4 4	10 10	0.64 0.64	26.849 26.849	Free Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20 402 20 10	<ul> <li> Other</li> <li> Cationinc</li> <li> Non-ionic</li> <li> Other</li> <li>- Preparations put up for retail sale</li> <li> Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surfaceactive agents</li> </ul>	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00	10 10 10	4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849 26.849	Free Free Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20	<ul> <li> Other</li> <li> Cationinc</li> <li> Non-ionic</li> <li> Other</li> <li>- Preparations put up for retail sale</li> <li> Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surfaceactive agents</li> <li> Cleaning or degreasing prepara-</li> </ul>	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00	10 10 10	4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849	Free Free Free	
402 11 10 402 11 90 402 12 00 402 13 00 402 19 00 402 20 402 20 10	<ul> <li> Other</li> <li> Cationinc</li> <li> Non-ionic</li> <li> Other</li> <li>- Preparations put up for retail sale</li> <li> Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surfaceactive agents</li> </ul>	kg. kg. kg. kg.	10.00 10.00 10.00 10.00	10.00 10.00 10.00	10 10 10 	4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849 26.849	Free Free Free	

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3402 90	Other:										MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
3402 90 11	<ul> <li> Synthetic detergents:</li> <li> Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surface- active agents</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 12	Cleaning or degreasing prepara- tions, not having a basis of soap or other organic surface-active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 19	Other:	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 20	Sulphonated or sulphated or oxi- dized or chlorinated castor oil; sul- phonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorin- ated sperm oil; sulphonated or sul- phated or oxidized or chlorinated neats foot oil	kg.	10.00	10.00		4	10	0.64	26.849	Free	CVD: Sulphonated castor oil, fish oil or sperm oil - Nil by 3/2005-CE dated 24.02.05
3402 90 30	Penetrators Wetting agents:	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 41	Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surface- active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 42	Cleaning or degreasing prepara- tions, not having a basis of soap or other organic surface-active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 49	Other Washing preparations whether or	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 51	not containing soap: Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surface- active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 52	Cleaning or degreasing prepara- tions, not having a basis of soap or other organic surface-active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 59	Other Other:	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 91	Washing preparations (including auxiliary washing preparations) and cleaning prepartions, having a basis of soap or other organic surface- active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 92	Cleaning or degreasing prepara- tions, not having a basis of soap or other organic surface-active agents	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3402 90 99	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3403	<ul> <li>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</li> <li>Containing petroleum oils or oils obtained from bituminous minerals:</li> </ul>										Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 557; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3403 11 00	Preparations for the treatment of textile materials, leather, furskins or	kg.	10.00	7.50		4	10	0.56	23.895	Free	
3403 19 00	other materials Other - Other:	kg.	10.00	7.50		4	10	0.56	23.895	Free	
3403 91 00	<ul> <li>Other.</li> <li>Preparations for the treatment of textile materials, leather, furskins or other materials</li> </ul>	kg.	10.00	7.50		4	10	0.56	23.895	Free	
3403 99 00	Other	kg.	10.00	7.50		4	10	0.56	23.895	Free	
3404	Artificial waxes and prepared waxes	-									
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3404 90 3404 90 10	- Other: Sealing wax (including bottle sealing	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3404 90 20	wax) in sticks cakes or similar forms Polyethylene wax Artificial waxes (including water	kg.	10.00	10.00		4	10	0.64	26.849	Free	
	soluble waxes) prepared waxes, not emulsified or containing solvents:										
	Poly Brominated Biphenyls	kg.		10.00		4	10	0.64			Import subject to conditions at Licensing Note (1) below.
	Poly Chlorianted Biphenyls	kg.		10.00		4	10	0.64		Restricted	Import subject to conditions at Licensing Note (1) below.
	Poly Chlorianted Terphenyls	kg.		10.00		4	10	0.64		Restricted	Import subject to conditions at Licensing Note (1) below.
3404 90 39 3404 90 90	Other Other	kg. kg.		10.00 10.00		4 4	10 10	0.64 0.64	26.849 26.849	Free Free	
	or metal, scouring pastes; Powders and similar preparations (whether or not in the form of paper, wad- ding, felt, non-wovens, cellular plastics or cellular rubber, impreg- nated, coated or covered with such preparations), excluding waxes of heading 34.04										24.12.2008
3405 10 00	<ul> <li>Polishes, creams and similar preparations for footwear or leather</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3405 20 00	<ul> <li>Polishes, creams and similar prepa- rations for the maintenance of wooden furniture, floors or other wood work</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3405 30 00	<ul> <li>Polishes and similar preparations for coachwork, other than metal pol- ishes</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3405 40 00	- Scouring pastes and powders and other scouring preparations	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3405 90 3405 90 10	<ul> <li>Other:</li> <li>Polishes &amp; compositions for application to metal including diamond polishing powder/ paste</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3405 90 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
3406	Candles, tapers and the like										
3406 00 3406 00 10	- Candles, tapers and the like: Candles	kg.	10.00	10.00		4	5	0.47	20.780	Free	Exemption: CVD on Candles 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. MRP based
3406 00 00	Other	ka	10.00	10.00		4	10	0.64	26 849	Froo	CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008.

TARIFF ITEM	ITEM DESCRIPTION	UNIT		EFFECT.				CESS	TOTAL	POLICY	REMARKS
1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
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, sticks or similar										
	forms; Other preparations for use										
	in dentistry, with a basis of plaster										
	(of calcined gypsum or calcium										
	sulphate)										
3407 00	- Modelling pastes, including those										
	put up for children's amusement;										
	Preparations known as "dental wax"										
	or as "dental impression com-										
	pounds", put up in sets, in packings										
	for retail sale or in plates, horseshoe										
	shapes, sticks or similar forms;										
	Other preparations for use in den-										
	tistry, with a basis of plaster (of cal-										
	cined gypsum or calcium sulphate):									_	
3407 00 10	Modelling pastes, including those	kg.	10.00	10.00		4	10	0.64	26.849	Free	
	put up for children's amusements									_	
3407 00 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	

 Import is Restricted in terms of Interim PIC Procedures of Rotterdam Convention on prior informed consent procedure for Hazardous Chemicals & Pesticides.

# **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.