

CHAPTER 34

SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING AND LUBRICATING PREP., ARTIFICIAL OR PREPARED

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, dentifrices, 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 4.5×10^{-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 :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
34.01	Soap; organic surface-active products in bars, etc; paper with soap,etc					
3401.1110.00	Medicated soaps		10	5		
3401.1190.00	Soap For toilet use (excluding Medicated soaps)		35	5		
3401.1910.00	Household soaps		35	5		
3401.1920.00	Surfaceactive products and preparations		35	5		
3401.1990.00	Other soaps covered in this subheading but not specified or included		35	5		
3401.2000.00	Soap in other forms		35	5		
3401.3000.00	Organic surfaceactive products and preparations for wash		35	5		
34.02	Non-soap surface-active agents; washing preparations, nes					
3402.1110.00	Put up for retail sale		35	5		
3402.1190.00	Other Anionic Organic surfaceactive agents, not put up for retail sale		20	5	15	
3402.1210.00	Put up for retail sale		35	5		
3402.1290.00	Other Cationic Organic surfaceactive agents, not put up for retail sale		20	5		
3402.1310.00	Put up for retail sale		35	5		
3402.1390.00	Other Nonionic Organic surfaceactive agents, not put up for retail sale		20	5		
3402.1910.00	Put up for retail sale		35	5		
3402.1990.00	Other Organic surfaceactive agents, not put up for retail sale		20	5		
3402.2000.00	Preparations put up for retail sale		35	5		
3402.9000.00	.		20	5		
34.03	Lubricating preparations, etc (excl. those of >=70% petroleum oil)					
3403.1100.00	Preparations for the treatment of textile materials, lea		10	5		
3403.1900.00	Lubricating preparations (including cutt Other		5	5		
3403.9100.00	Preparations for the treatment of textile materials, lea		10	5		
3403.9900.00	.		10	5		
34.04	Artificial waxes and prepared waxes					
3404.2000.00	Of poly(oxyethylene) (polyethylene glycol)		10	5		
3404.9000.00	Other artificial waxes and prepared waxes		10	5		
34.05	Polishes and creams, etc, for footwear, etc, excluding waxes of 34.04					
3405.1000.00	Polishes, creams and similar preparations for footwear or leather		20	5		
3405.2000.00	Polishes, creams and similar preparations for the mainten		20	5		
3405.3000.00	Polishes and similar preparations for coachwork, other than metal polishes		20	5		
3405.4000.00	Scouring pastes and powders and other scouring preparations		20	5		
3405.9000.00	.		20	5		
34.06	Candles, tapers and the like					
3406.0000.00	.		20	5		
34.07	Modelling pastes; dental wax and impression compounds, for retail sale					
3407.0000.00	Modelling pastes, including those put up for children's amu		20	5		