

# Harmonized Tariff Schedule of the United States Revision 3 (2024)

Annotated for Statistical Reporting Purposes

## CHAPTER 33

### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

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#### 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.

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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				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.)				
3301.29		Essential oils other than those of citrus fruit: (con.)				
3301.29.10	00	Other:				
		Of eucalyptus.....	kg.....	1.8%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	15%
3301.29.20	00	Of orris.....	kg.....	1.1% <sup>1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
3301.29.51		Other.....		Free <sup>1/</sup>		Free
	03	Of anise.....	kg			
	05	Of caraway.....	kg			
	07	Of cassia.....	kg			
	09	Of cedarwood.....	kg			
	11	Of citronella.....	kg			
	13	Of clove.....	kg			
	15	Of garlic.....	kg			
	16	Of geranium.....	kg			
	17	Of jasmine.....	kg			
	18	Of lavender or lavandin.....	kg			
	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 <i>Ocotea cymbarum</i> .....	kg			
	42	Of vetiver.....	kg			
	43	Of ylang ylang or cananga.....	kg			
	50	Other.....	kg			
3301.30.00	00	Resinoids.....	kg.....	Free <sup>1/</sup>		Free

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				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		Other:				
3301.90.10		Extracted oleoresins.....		3.8% <sup>1/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Paprika.....	kg			
	20	Black pepper.....	kg			
	50	Other.....	kg			
3301.90.50	00	Other.....	kg	Free <sup>1/</sup>		20%
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:				
3302.10.10	00	Not containing alcohol.....	kg	Free <sup>1/</sup>		25%
		Containing alcohol:				
3302.10.20	00	Containing not over 20 percent of alcohol by weight.....	kg	Free <sup>3/1/</sup>		44¢/kg + 25% <sup>3/</sup>
		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:				
3302.10.40	00	Containing over 20 percent but not over 50 percent of alcohol by weight.....	kg	8.4¢/kg + 1.9% <sup>3/1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup>	88¢/kg + 25% <sup>3/</sup>
3302.10.50	00	Containing over 50 percent of alcohol by weight.....	kg	17¢/kg + 1.9% <sup>3/1/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup>	\$1.76/kg + 25% <sup>3/</sup>
3302.10.90	00	Other.....	kg	Free <sup>1/</sup>		50%
3302.90		Other:				
3302.90.10		Containing no alcohol or not over 10 percent of alcohol by weight.....		Free <sup>2/</sup>		88¢/kg + 50%
	10	Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases.....	kg			
	50	Other.....	kg			
3302.90.20		Containing over 10 percent of alcohol by weight.....		Free <sup>2/</sup>		88¢/kg + 75%
	10	Perfume oil mixtures and blends, consisting of products ready for use as finished perfume bases.....	kg			
	50	Other.....	kg			

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

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
3307		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:				
3307.10		Pre-shave, shaving or after-shave preparations:				
3307.10.10	00	Not containing alcohol.....	kg.....	4.9% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
3307.10.20	00	Containing alcohol.....	kg.....	4.9% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	81.7%
3307.20.00	00	Personal deodorants and antiperspirants.....	kg.....	4.9% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
3307.30		Perfumed bath salts and other bath preparations:				
3307.30.10	00	Bath salts, whether or not perfumed.....	kg.....	5.8% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
3307.30.50	00	Other.....	kg.....	4.9% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%
3307.41.00	00	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning.....	kg.....	2.4% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
3307.49.00	00	Other.....	kg.....	6% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	73.2%
3307.90.00	00	Other.....	kg.....	5.4% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	75%

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1/ See 9903.88.15.

2/ See 9903.88.03.

3/ Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5001).