

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELING 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 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 34.0 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) Goods 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.).

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HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
34.01	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:																					
	- 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:																					
3401.11	-- For toilet use (including medicated products):																					
3401.11.40	- - - Medicated soap including disinfectant soap:	Kg	20	30	0	20	0	0	KH	5		5	0	0	0	5	5	5	0	0	0	10
3401.11.50	--- Other soap including bath soap	Kg	20	30	0	20	5	0	KH, MM	5		0	0	0	0	5	5	5	0	0	0	10
3401.11.60	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent																					

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3401.11.61	- - - Of nonwovens in packings for retail sale	Kg	20	30	0	20	0	0	KH, MM	5		0	0	0	0	5	5	5	0	0	0	10
3401.11.69	- - - Other	Kg	20	30	0	20	0	0	KH, MM	5		2	0	0	0	5	5	5	0	0	0	10
3401.11.70	- - - Other, of paper, impregnated, coated or covered with soap or detergent	Kg	20	30	0	20	5	0	KH, MM	5		5	0	0	0	5	5	5	0	0	0	10
3401.11.90	- - - Other	Kg	20	30	0	20	5	0	KH, MM	5		5	0	0	0	5	5	5	0	0	0	10
3401.19	- - Other:																					
3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	Kg	22	33	0	22	0	0	KH	5		5	0	0	0	5	6.2	6.2	0	0	0	10
3401.19.20	- - - Of paper, impregnated, coated or covered with soap or detergent	Kg	22	33	0	22	0	0	KH	5		5	0	0	0	5	6.2	6.2	0	0	0	10
3401.19.90	- - - Other	Kg	22	33	0	22	0	0	KH	5		5	0	0	0	5	6.2	6.2	0	0	0	10
3401.20	- Soap in other forms																					
3401.20.20	- - Soap chips	Kg	17	25.5	0	17	0	0	KH	0	KH	0	0	0	0	5	4.2	4.2	0	0	0	10
	- - Other																					
3401.20.91	- - - Of a kind used for flotation de-inking of recycled paper	Kg	22	33	0	22	0	0	KH	0	KH	0	0	0	0	5	5.5	5.5	0	0	0	10
3401.20.99	- - - Other	Kg	22	33	0	22	0	0	KH	0	KH	0	0	0	0	5	5.5	5.5	0	0	0	10
3401.30.00	- 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	Kg	27	40.5	0	27	0	0	KH	5		5	0	0	0	5	6.7	6.7	0	0	0	10
34.02	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 34.01																					

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	- Anionic organic surface-active agents, whether or not put up for retail sale:																					
3402.31	- - Linear alkylbenzene sulphonic acids and their salts:																					
3402.31.10	- - - Sulphonated alkylbenzenes	Kg	8	12	0	2	0	0	KH	0	PH	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.31.90	- - - Other	Kg	8	12	0	0	0	0	KH	0	PH	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.39	- - Other:																					
3402.39.10	- - - Sulphated fatty alcohols	Kg	8	12	0	2	0	0	KH	0		0	0	0	0	0	1.7	1.7	0	0	0	10
3402.39.90	- - - Other	Kg	8	12	0	0	0	0	KH	0	PH	0	0	0	0	0	1.7	1.7	0	0	0	10
	- Other organic surface – active agents, whether or not put up for retail sale:																					
3402.41	- - Cationic	Kg	8	12	0	0	0	0		0		0	0	0	0	0	1.7	1.7	0	0	0	10
3402.42	- - Non-ionic:																					
3402.42.10	- - - Hydroxyl-terminated polybutadiene	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3402.42.90	- - - Other	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3402.49	- - Other																					
3402.49.10	- - - Of a kind suitable for use in fire-extinguishing preparations	Kg	0	5	0	0	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
3402.49.90	- - - Other	Kg	8	12	0	8	0	0	KH	0		0	0	0	0	5	1.7	1.7	0	0	0	10
3402.50	- Preparations put up for retail sale:																					
	- - In liquid form:																					
3402.50.11	- - - Surface-active preparations	Kg	8	12	0	2	0	0	KH	0	KH	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.50.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	Kg	10	15	0	2	0	0	KH	0	KH	0	0	0	0	0	2.5	2.5	0	0	0	10
3402.50.19	- - - Other	Kg	10	15	0	2	0	0	KH	0	KH	0	0	0	0	0	2.5	2.5	0	0	0	10
	- - Other	Kg																				
3402.50.91	- - - Surface-active preparations	Kg	8	12	0	2	0	0	KH	0	KH	0	0	0	0	0	1.7	1.7	0	0	0	10

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3402.50.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	Kg	10	15	0	2	0	0	KH	0	KH	0	0	0	0	0	2.5	2.5	0	0	0	10
3402.50.99	- - - Other	Kg	10	15	0	2	0	0	KH	0	KH	0	0	0	0	0	2.5	2.5	0	0	0	10
3402.90	- Other:																					
	- - In liquid form:																					
3402.90.11	- - - Anionic wetting agents	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing and degreasing preparations	Kg	10	15	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	2.5	2.5	0	0	0	10
3402.90.13	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing and degreasing preparations	Kg	10	15	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	2.5	2.5	0	0	0	10
3402.90.14	- - - Other anionic surface-active preparations	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.19	- - - Other	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
	- - Other:					2																
3402.90.91	- - - Anionic wetting agents	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.93	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.94	- - - Other anionic surface-active preparations	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10
3402.90.99	- - - Other	Kg	8	12	0	2	0	0	KH	0	KH, MY	0	0	0	0	0	1.7	1.7	0	0	0	10

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34.03	Lubricating preparations (including cutting oil preparations, bolt and nut release preparations, anti-rusts or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textiles 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																				
	- Containing petroleum oils or oils obtained from bituminous minerals:																				
3403.11	- - Preparations for the treatment of textile materials, leather, furskins or other materials:																				
	- - - In liquid form:																				
3403.11.11	- - - - Lubricating oil preparations	Kg/liter	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3403.11.19	- - - - Other	Kg/liter	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3403.11.90	- - - Other	Kg/liter	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3403.19	- - Other:																				
	- - - In liquid form:																				
3403.19.11	- - - - Preparations for aircraft engines	Kg/liter	5	7.5	0	1	0	0	0	0	0	0	0	0	6	0	0	0	0	0	10
3403.19.12	- - - - Other preparations containing silicone oil	Kg/liter	5	7.5	0	1	0	0	0	0	0	0	0	0	6	0	0	0	0	0	10
3403.19.19	- - - - Other	Kg/liter	18	27	0	18	0	0	5	5	0	0	0	15	4.2	4.2	0	0	0	0	10
3403.19.90	- - - Other	Kg/liter	10	15	0	2	0	0	0	0	0	0	0	7,5	2.5	2.5	0	0	0	0	10
	- Other																				

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3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials																					
	- - - In liquid form																					
3403.91.11	----- Preparations containing silicone oils	Kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3403.91.19	----- Other	Kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3403.91.90	- - - Other	Kg/liter	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3403.99	- - Other:																					
	- - - In liquid form:																					
3403.99.11	- - - - Preparations for aircraft engines	Kg/liter	5	7.5	0	1	0	0		0		0	0	0	0	5	0	0	0	0	0	10
3403.99.12	----- Other preparations containing silicone oil	Kg/liter	5	7.5	0	21	0	0		0		0	0	0	0	5	0	0	0	0	0	10
3403.99.19	----- Other	Kg/liter	20	30	0	20	0	0		5		5	0	0	0	5	5	5	0	0	0	10
3403.99.90	- - - Other	Kg/liter	10	15	0	10	0	0		5		5	0	0	0	5	2.5	2.5	0	0	0	10
34.04	Artificial waxes and prepared waxes																					
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3404.90	- Other																					
3404.90.10	- - Of chemically modified lignite	Kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3404.90.90	- - Other	Kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
34.05	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																					

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	preparations), excluding waxes of heading 34.04																					
3405.10.00	- Polishes, creams and similar preparations for footwear for footwear or leather	Kg	20	30	0	20	0	0	KH	0	0	0	0	0	0	5	5	5	0	0	0	10
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Kg	20	30	0	20	0	0		0	0	0	0	0	0	22.5	5	5	0	0	0	10
3405.30.00	- Polishes and similar preparations for coach-work, other than metal polishes	Kg	20	30	0	20	0	0		0	0	0	0	0	0	22.5	5	5	0	0	0	10
3405.40	- Scouring pastes and powders and other scouring preparations	Kg	15	22.5	0	15	0	0		0	0	0	0	0	0	22.5	3.7	3.7	0	0	0	10
3405.90	- Other:																					
3405.90.10	-- Metal polishes	Kg	20	30	0	20	0	0		0	0	0	0	0	0	15	5	5	0	0	0	10
3405.90.90	-- Other	Kg	20	30	0	20	0	0		0	0	0	0	0	0	22.5	5	5	0	0	0	10
3406.00.00	Candles, tapers and the like	Kg	20	30	0	4	0	0	KH, MY	0	0	0	0	0	0	0	5	5	0	0	0	10
34.07	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):																					
3407.00.10	- Modelling pastes, including those put up for children's amusement	Kg	5	7.5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
3407.00.20	- Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates,	Kg	0	5	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

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	horseshoe shapes, sticks or similar forms																					
3407.00.30	- Other preparation for use in dentistry, with a basic of plaster (of calcined gypsum or calcium sulphate)	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10