

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, dentifrices, 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 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 to 4.5×10^{-2} 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:

- a) products of heading 1516, 3402 or 3823, even if having a waxy character;
- b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
- c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
- d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).