

REF: INT 07 /11

Item: Baby Wipes (perfumed)

Commodity:

Baby wipes are wet wipes, often treated with softeners, lotions or added perfumes, used to cleanse the sensitive skin of infants. Baby wipes are typically sold in plastic tubs that keep the cloths moist and allow for easy dispensing.

Photo:



Classification:

Chapter Notes to Chapter 33 refers:

The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 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.

Heading 33.07, sub heading 3307.9090

<u>Rationale:</u>

By application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.