

## **Issue: Classification of Wipes**

**Possible classification under the following headings:** Wipes under heading 33.07 or under heading 34.01.

### **Description of goods:**

#### **Item no.1:**

Make-up remover wipes (Lingettes démaquillantes jetables - visage, yeux & lèvres)

Consists of a pack of pre-moistened disposable make-up removal wipes formulated to remove make-up, thoroughly cleanse skin leaving it refreshed and smooth; works to remove all traces of dirt, impurities and make-up on skin. No need to rinse since there is no residue left after cleaning.

Ingredients: Aqua, Isopropyl Stereate, Tocopheryl Acetate, Panthenol, Nelebiium Specoosum Flower Extract, Glyceryl Glucoside, Methylparaben, Linalool, etc.

#### **Item no. 2:**

Senior Ultracare Adult Cleaning Wipes

Ingredients: Aqua, Propylene Glycol, Sodium Benzoate, Citric Acid, Ethylhexylglycerin, PEG-40 Hydrogenated Castor oil, Decyl Glucoside, Sodium Citrate, Scent

### **Matters under consideration:**

- Heading 33.07: “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 deodorisers, whether or not perfumed or having disinfectant properties.”
- Explanatory Note V (5) to Heading 33.07 (Page VI-3307-2) refers to : “Wadding, felt and nonwovens impregnated, coated or covered with perfume or cosmetics”,
- Heading 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 non wovens, impregnated, coated or covered with soap or detergent.”

- Explanatory Notes Part IV to Heading 34.01(page VI-3401-3) refer to :  
« PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT

“This part covers paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not perfumed or put up for retail sale. These products are generally used for washing the hands or the face.”

**Basis of ruling:**

The composition of the goods at issue is paramount in determining the correct classification. The presence of surface active agents (surfactants) in the product would direct classification of wipes in heading 34.01 instead of heading 33.07.

As per the ingredients in item 1, the product contains no surfactant and thus falls in heading 33.07. Moreover, as the product is clearly meant to removing make up, it is classifiable in sub-heading 3307.90.90 by application of GIRs 1 & 6.

Item 2 is especially designed for adults' care. As per the ingredients, same contains Decyl Glucoside, which is a surfactant. Thus, the product is classifiable in sub-heading 3401.11.90, both by application of GIRs 1 & 6.

**Conclusion:**

Item 1 falls to be classified in heading 33.07, subheading 3307.90.90 whilst item 2 is to be classified in heading 34.01, subheading 3401.11.90 by application of GIRs 1 & 6