

## Chapter 13

### Lac; gums, resins and other vegetable saps and extracts

**Note.**

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10 per cent by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.09);
- (c) Extracts of coffee, tea or mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>			
	1301.20.00	- Gum Arabic	kg	5%	Free
	1301.90.00	- Other	kg	5%	Free
<b>13.02</b>		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
		- Vegetable saps and extracts:			
	1302.11.00	-- Opium	kg	10%	Free
	1302.12.00	-- Of liquorice	kg	10%	Free
	1302.13.00	-- Of hops	kg	10%	Free
	1302.14.00	-- Of ephedra	kg	10%	Free
	1302.19.00	-- Other	kg	10%	Free
	1302.20.00	- Pectic substances, pectinates and pectates	kg	10%	Free
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
	1302.31.00	-- Agar-agar	kg	10%	Free
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	10%	Free
	1302.39.00	-- Other	kg	10%	Free