

## 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 30.06);
- (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<br>Unit | Statutory<br>Rate of<br>Import Duty | Statutory<br>Rate of<br>Export Duty |
|--------------|------------|---|---------------------|-------------------------------------|-------------------------------------|
| (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                                |