

CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

1. Heading No. 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% by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of heading Nos. 29.14 and 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes and resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

| HEADING/ H.S.CODE | DESCRIPTION | SU | NG DUTY RATE |
|----------------------|--|----|-----------------|
| 13.01 | Lac; natural gums, resins, gum-resins, and balsams | | |
| 1301.2000.00 | Gum Arabic | | 5 |
| 1301.9000.00 | Other lac | | 5 |
| 13.02 | Vegetable saps and extracts derived from vegetable products | | |
| 1302.1100.00 | Opium, whether or not modified, derived from vegetable products | | 5 |
| 1302.1200.00 | Vegetable saps and extracts of liquorice | | 5 |
| 1302.1300.00 | Vegetable saps and extracts of hops | | 5 |
| 1302.1900.00 | Other vegetable saps and extracts, nes | | 5 |
| 1302.2000.00 | Pectic substances, pectinates and pectates | | 5 |
| 1302.3100.00 | -agar whether or not modified, derived from vegetable products | | 5 |
| 1302.3200.00 | Mucilages and thickeners derived from locust beans, locust bean seeds and guar seeds | | 5 |
| 1302.3900.00 | Other mucilages & thickeners, modified or not derived from vegetable products | | 5 |