

## CHAPTER 13

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

## NOTE :

Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloe 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 1704);

(b) malt extract (heading 1901);

(c) extracts of coffee, tea or mate (heading 2101);

(d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) camphor, glycyrrhizin or other products of heading 2914 or 2938;

(f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);

(g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3006);

(h) tanning or dyeing extracts (heading 3201 or 3203);

(i) 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

(j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>1301</b>	<b>LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)</b>			
1301 20 00	- Gum Arabic	kg.	30%	20%
1301 90	- <i>Other</i> :			
	--- <i>Natural gums</i> :			
1301 90 11	---- Asian gum	kg.	30%	-
1301 90 12	---- African gum	kg.	30%	-
1301 90 13	---- Asafoetida	kg.	30%	-
1301 90 14	---- Benjamin ras	kg.	30%	-
1301 90 15	---- Benjamin cowrie	kg.	30%	-
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	30%	-
1301 90 17	---- Tragacanth (adraganth)	kg.	30%	-
1301 90 18	---- Storax	kg.	30%	-
1301 90 19	---- <i>Other</i>	kg.	30%	-
	--- <i>Resins</i> :			
1301 90 21	---- Copal	kg.	30%	-
1301 90 22	---- Dammar batu	kg.	30%	-
1301 90 29	---- <i>Other</i>	kg.	30%	-
	--- <i>Gum resins</i> :			
1301 90 31	---- Myrrh	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1301 90 32	--- Oilbanum or frankincense	kg.	30%	-
1301 90 33	--- Mastic gum	kg.	30%	-
1301 90 34	--- Xanthium gum	kg.	30%	-
1301 90 39	--- Other	kg.	30%	-
	--- <i>Oleoresins :</i>			
1301 90 41	--- Of seeds	kg.	30%	-
1301 90 42	--- Of fruits	kg.	30%	-
1301 90 43	--- Of leaves	kg.	30%	-
1301 90 44	--- Of spices	kg.	30%	-
1301 90 45	--- Of flowers	kg.	30%	-
1301 90 46	--- Of roots	kg.	30%	-
1301 90 49	--- Other	kg.	30%	-
	--- Other			
1301 90 99	--- Other	kg.	30%	-
<b>1302</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>			
	- <i>Vegetable saps and extracts :</i>			
1302 11 00	-- Opium	kg.	30%	-
1302 12 00	-- Of liquorice	kg.	30%	-
1302 13 00	-- Of hops	kg.	30%	-
1302 19	-- <i>Other :</i>			
	--- <i>Extracts :</i>			
1302 19 11	--- Of belladonna	kg.	30%	-
1302 19 12	--- Of cascara sagrada	kg.	30%	-
1302 19 13	--- Of nuxvomica	kg.	30%	-
1302 19 14	--- Of ginseng (including powder)	kg.	30%	-
1302 19 15	--- Of agarose	kg.	30%	-
1302 19 16	--- Of neem	kg.	30%	-
1302 19 17	--- Of gymnema	kg.	30%	-
1302 19 18	--- Of garcinia and gamboge	kg.	30%	-
1302 19 19	--- Other	kg.	30%	-
1302 19 20	--- Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 30	--- Purified and distilled CNSL (Cardanol)	kg.	30%	-
1302 19 90	--- Other	kg.	30%	-
1302 20 00	- Pectic substances, pectinates and pectates	kg.	30%	-
	- <i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>			
1302 31 00	-- Agar-agar	kg.	30%	-
1302 32	-- <i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</i>			
1302 32 10	--- Guar meal	kg.	30%	-
1302 32 20	--- Guargum refined split	kg.	30%	-
1302 32 30	--- Guargum treated and pulverised	kg.	30%	-
1302 32 40	--- Kappa carrageenan	kg.	30%	-
1302 32 90	--- Other	kg.	30%	-
1302 39 00	-- Other	kg.	30%	-

### EXEMPTION NOTIFICATIONS

[Notfn. No. 76/03-Cus. dt. 13.5.2003]

For exemption to specified goods of chapter 13 when imported from the transitional Islamic State of Afghanistan *see* Notfn. No. 76/03-Cus. dt. 13.5.2003.