

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 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 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 Areas	Preferential
(1)	(2)	(3)	(4)	(5)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)			
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%	-

(1)	(2)	(3)	(4)	(5)
1301 90 19	---- Other	kg.	30%	-
	--- <i>Resins :</i>			
1301 90 21	---- Copal	kg.	30%	-
1301 90 22	---- Dammar batu	kg.	30%	-
1301 90 29	---- Other	kg.	30%	-
	--- <i>Gum resins :</i>			
1301 90 31	---- Myrrh	kg.	30%	-
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%	-
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS			
	- <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 14 00	-- Of ephedra	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%	-

(1)	(2)	(3)	(4)	(5)
1302 19 90	--- Other	kg.	30%	-
1302 20 00	- Pectic substances, pectinates and pectates - <i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>	kg.	30%	-
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	Omitted			
1302 32 20	Omitted			
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.