

## CHAPTER 13

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

## NOTES

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops and extract of aloes.

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).

2. This Chapter does not include extract of opium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>1301</b>	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)		
1301 20 00	- Gum Arabic	kg.	12.5%
1301 90	- <i>Other:</i>		
	--- <i>Natural gums:</i>		
1301 90 11	---- Asian gum	kg.	12.5%
1301 90 12	---- African gum	kg.	12.5%
1301 90 13	---- Asafoetida	kg.	12.5%
1301 90 14	---- Benjamin ras	kg.	12.5%
1301 90 15	---- Benjamin cowrie	kg.	12.5%
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	12.5%
1301 90 17	---- Tragacanth (adraganth)	kg.	12.5%
1301 90 18	---- Storax	kg.	12.5%
1301 90 19	---- Other	kg.	12.5%
	--- <i>Resins:</i>		
1301 90 21	---- Copal	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301 90 22	---- Dammar batu	kg.	12.5%
1301 90 29	---- Other	kg.	12.5%
	--- <i>Gum resins:</i>		
1301 90 31	---- Myrrh	kg.	12.5%
1301 90 32	---- Oilbanum or frankincense	kg.	12.5%
1301 90 33	---- Mastic gum	kg.	12.5%
1301 90 34	---- Xanthium gum	kg.	12.5%
1301 90 39	---- Other	kg.	12.5%
	--- <i>Oleoresins:</i>		
1301 90 41	---- Of seeds	kg.	12.5%
1301 90 42	---- Of fruits	kg.	12.5%
1301 90 43	---- Of leaves	kg.	12.5%
1301 90 44	---- Of spices	kg.	12.5%
1301 90 45	---- Of flowers	kg.	12.5%
1301 90 46	---- Of roots	kg.	12.5%
1301 90 49	---- Other	kg.	12.5%
	--- <i>Other :</i>		
1301 90 99	---- Other	kg.	12.5%
<b>1302</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		
	- <i>Vegetable saps and extracts :</i>		
1302 11 00	--		
1302 12 00	-- Of liquorice	kg.	12.5%
1302 13 00	-- Of hops	kg.	12.5%
1302 19	-- <i>Other:</i>		
	--- <i>Extracts:</i>		
1302 19 11	---- Of belladonna	kg.	12.5%
1302 19 12	---- Of cascara sagrada	kg.	12.5%
1302 19 13	---- Of nuxvomica	kg.	12.5%
1302 19 14	---- Of ginseng (including powder)	kg.	12.5%
1302 19 15	---- Of agarose	kg.	12.5%
1302 19 16	---- Of neem	kg.	12.5%
1302 19 17	---- Of gymnema	kg.	12.5%
1302 19 18	---- Of garcinia or gomboge	kg.	12.5%
1302 19 19	---- Other	kg.	12.5%
1302 19 20	--- Cashew shell liquid (CNSL), crude	kg.	12.5%
1302 19 30	--- Purified and distilled CNSL (Cardanol)	kg.	12.5%
1302 19 90	--- Other	kg.	12.5%
1302 20 00	- Pectic substances, pectinates and pectates	kg.	12.5%
	- <i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1302 31 00	-- Agar-agar	kg.	12.5%
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.	12.5%
1302 32 20	--- Guargum refined split	kg.	12.5%
1302 32 30	--- Guargum treated and pulverised	kg.	12.5%
1302 32 40	--- Kappa carrageenan	kg.	12.5%
1302 32 90	--- Other	kg.	12.5%
1302 39 00	-- Other	kg.	12.5%