

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 Unit | Statutory Rate of Import Duty | Statutory Rate of Export Duty |
|--------------|------------|--|---------------------|-------------------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 13.01 | | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | | | |
| | 1301.20.00 | - Gum Arabic | kg | 5% | Free |
| | 1301.90.00 | - Other | kg | 5% | Free |
| 13.02 | | Vegetable saps and extracts; pectic substances, pectinates and pectates; ag and other mucilages and thickeners, whether or not modified, derive vegetable products. | | | |
| | | - 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 |
| | 1302.19.00 | -- 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 bean seeds or guar seeds | kg | 10% | Free |
| | 1302.39.00 | -- Other | kg | 10% | Free |