

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% by weight of sucrose or put up as confectionery (heading 17.04);
 - b) malt extract (heading 19.01);
 - c) extracts of coffee, tea or maté (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).

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3	13.01	1301.10	00		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
					- Lac			
			10		- - - Unbleached	2.5	kg	-
			90		- - - Bleached	2.5	kg	-
		1301.20	00	00	- Gum Arabic	2.5	kg	-
			00		- Other			
		1301.90	10		- - - Conifer resins	2.5	kg	-
			90		- - - Other	2.5	kg	-
					Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
					- Vegetable saps and extracts:			
3	13.02	1302.11	00		- - Opium			
			10		- - - Concentrates of poppy straw containing less than 50% by weight of alkaloids	2.5	kg	-
			90		- - - Other	2.5	kg	-
		1302.12	00	00	- - Of liquorice	2.5	kg	-
			00	00	- - Of hops	2.5	kg	-
		1302.14	00	00	- - Of pyrethrum or of the roots of plants containing rotenone	2.5	kg	-
			00		- - Other			
		1302.19	10	00	- - - Vanilla oleoresin or extract	2.5	kg	-
			90		- - - Other:			
			10		- - - - Aloes, manna	2.5	kg	-
			20		- - - - Of <i>Quassia amara</i>	2.5	kg	-
			30		- - - - Mixed vegetable extracts used in the preparation of drinks or foodstuffs	2.5	kg	-
					- - - - Other:			
			91		- - - - - Medicated	2.5	kg	-
			99		- - - - - Other	2.5	kg	-
		1302.20	00		- Pectic substances, pectinates and pectates			
			10		- - - Dried	2.5	kg	-
			90		- - - Other	2.5	kg	-
					- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
		1302.31			- - Agar-agar			

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3			10	00	- - - Modified	2.5	kg	-
3			90	00	- - - Other	2.5	kg	-
		1302.32			- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			
3			10	00	- - - Modified	2.5	kg	-
3			90	00	- - - Other	2.5	kg	-
		1302.39			- - Other			
3			10	00	- - - Modified	2.5	kg	-
3			90	00	- - - Other	2.5	kg	-