

## 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).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>																			
	1301.20.00	- Gum Arabic	kg						Free	Free		Free	Free	Free	Free	15%	7.5%	2%			
	1301.90.00	- Other :																			
	1301.90.10	--- Seed lac and stick lac	kg					Free	Free	Free		Free	Free	Free	Free	15%	7.5%	2%			
	1301.90.90	--- Other	kg						Free	Free		Free	Free	Free	Free	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
13.02		<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>																			
		- Vegetable saps and extracts :																			
	1302.11.00	-- Opium	kg							Free			4.5%		15%	15%	7.5%	2%			
	1302.12.00	-- Of liquorice	kg							Free			4.5%		15%	15%	7.5%	2%			
	1302.13.00	-- Of hops	kg							Free			Free	Free	Free	15%	7.5%	2%			
	1302.14.00	-- Of ephedra	kg							Free					15%	15%	7.5%	2%			
	1302.19.00	-- Other :																			
	1302.19.10	--- Pyrethrum extracts	kg			7.5%				Free					15%	15%	7.5%	2%			
	1302.19.90	--- Other	kg							Free					15%	15%	7.5%	2%			
	1302.20.00	- Pectic substances, pectinates and pectates	kg						Free	Free			Free	Free	Free	15%	7.5%	2%			
		<i>Pectin based products</i>	kg	S																	
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :																			
	1302.31.00	-- Agar-agar	kg						Free	Free			Free	Free	Free	15%	7.5%	2%			
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg						Free	Free			Free	Free	Free	15%	7.5%	2%			
	1302.39.00	-- Other	kg										Free	Free	Free	15%	7.5%	2%			