

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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).																	
	1301.20	- Gum Arabic		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1301.90	- Other :																	
	1301.90.10	--- Seed lac and stick lac		kg				Free	Free	Free		Free	Free	Free	15%	7.5%	2%		
	1301.90.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
13.02		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 :																		
	1302.11	-- Opium		kg						Free			4.5%	15%	15%	7.5%	2%			
	1302.12	-- Of liquorice		kg						Free			4.5%	15%	15%	7.5%	2%			
	1302.13	-- Of hops		kg						Free			Free	Free	15%	7.5%	2%			
	1302.19	-- 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	- Pectic substances, pectinates and pectates		kg					Free	Free			Free	Free	15%	7.5%	2%			
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :																		
	1302.31	-- Agar-agar		kg					Free	Free			Free	Free	15%	7.5%	2%			
	1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		kg					Free	Free			Free	Free	15%	7.5%	2%			
	1302.39	-- Other		kg									Free	Free	15%	7.5%	2%			