

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).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).			
1301.20.00	Gum Arabic	5%	kg	292.22
1301.90.00	Other:			
1301.90.10	Gum-resins	5%	kg	292.291
1301.90.90	Other	5%	kg	292.299
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.			
1302.10.00	Vegetable saps and extracts:			
1302.11.00	Opium	5%	kg	292.941
1302.12.00	Of liquorice	5%	kg	292.942
1302.13.00	Of hops	5%	kg	292.943
1302.19.00	Other:			
1302.19.10	Aloe vera extract	15%	kg	292.945
1302.19.90	Other	5%	kg	292.949
1302.20.00	Pectic substances, pectinates and pectates	5%	kg	292.95
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	Agar-agar	5%	kg	292.961
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			
1302.39.00	Other	5%	kg	292.962
		5%	kg	292.969

◆◆◆◆