

## 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 aloe 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           | CET | PR1 | DESCRIPTION OF GOODS  | DUTY RATE | UNIT | SITC REV 4 |
|--------------|-----|-----|---|-----------|------|------------|
| <b>13.01</b> |     |     | <b>Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).</b>  |           |      |            |
| 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    |
| <b>13.02</b> |     |     | <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> |           |      |            |
| 1302.10      |     |     | - 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    |
| 1302.14      | 00  |     | - - Of ephedra  | 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      |     |     | - 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   | 5%        | kg   | 292.962    |
| 1302.39      | 00  |     | - - Other   | 5%        | kg   | 292.969    |