

# 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);
- (i) 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
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

| HS Hdg | HS Code    |     | Description  | Unit | ICL/<br>SLSI | Preferential Duty |       |    |      |      |      |    |      |      | Gen<br>Duty | VAT   | PAL |     | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|-----|--|------|--------------|-------------------|-------|----|------|------|------|----|------|------|-------------|-------|-----|-----|------|-------------------|------|-------------|
|        |            |     |  |      |              | AP                | AD    | BN | GT   | IN   | PK   | SA | SF   | SD   |             |       | SG  | Gen |      |                   |      |             |
|        |            |     |  |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
| 13.01  |            |     | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).   |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
|        |            |     |  |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
|        | 1301.20    | -   | Gum Arabic   | kg   |              |                   |       |    |      | Free | Free |    | Free | Free | Free        | Free  | 18% | 10% | 6%   |                   | 2.5% |             |
|        |            | -   | Other :  |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
|        | 1301.90.10 | --- | Seed lac and stick lac   | kg   |              |                   |       |    | Free | Free | Free |    | Free | Free | Free        | Free  | 18% | 10% | 6%   |                   | 2.5% |             |
|        | 1301.90.90 | --- | Other  | kg   |              |                   |       |    |      | Free | Free |    | Free | Free | Free        | Free  | 18% | 10% | 6%   |                   | 2.5% |             |
|        |            |     |  |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
| 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% |             | 20%   | 18% | Ex  |      |                   | 2.5% |             |
|        | 1302.12    | --  | Of liquorice   | kg   |              |                   |       |    |      |      | Free |    |      | 4.5% |             | 20%   | 18% | 10% | 6%   |                   | 2.5% |             |
|        | 1302.13    | --  | Of hops  | kg   |              |                   |       |    |      |      | Free |    |      |      | Free        | Free  | 18% | 10% | 6%   |                   | 2.5% |             |
|        | 1302.14    | --  | Of ephedra   | kg   |              |                   |       |    |      |      | Free |    |      |      |             | 10.0% | 20% | 18% | Ex   |                   | 2.5% |             |
|        |            | --  | Other :  |      |              |                   |       |    |      |      |      |    |      |      |             |       |     |     |      |                   |      |             |
|        | 1302.19.10 | --- | Pyrethrum extracts   | kg   |              |                   | 10.0% |    |      |      | Free |    |      |      |             | 20%   | 18% | Ex  |      |                   | 2.5% |             |
|        | 1302.19.90 | --- | Other  | kg   |              |                   |       |    |      |      | Free |    |      |      |             | 20%   | 18% | 10% | 6%   |                   | 2.5% |             |

| HS Hdg | HS Code |    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |      | Gen<br>Duty | VAT | PAL |    | Cess | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|---------|----|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|-------------|-----|-----|----|------|-------------------|------|-------------|
|        |         |    |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG   |             |     | Gen | SG |      |                   |      |             |
|        | 1302.20 | -  | Pectic substances, pectinates and pectates  | kg   |              |                   |    |    |    | Free | Free |    |    | Free | Free | Free        | 18% | 10% | 6% |      |                   | 2.5% |             |
|        |         | -  | Mucilages and thickeners, whether or not modified,<br>derived from vegetable products :                             |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |    |      |                   |      |             |
|        | 1302.31 | -- | Agar-agar   | kg   |              |                   |    |    |    | Free | Free |    |    | Free | Free | Free        | 18% | 10% | 6% |      |                   | 2.5% |             |
|        | 1302.32 | -- | Mucilages and thickeners, whether or not modified,<br>derived from locust beans, locust bean seeds or<br>quar seeds | kg   |              |                   |    |    |    | Free | Free |    |    | Free | Free | Free        | 18% | 10% | 6% |      |                   | 2.5% |             |
|        | 1302.39 | -- | Other   | kg   |              |                   |    |    |    |      |      |    |    | Free | Free | Free        | 18% | 10% | 6% |      |                   | 2.5% |             |
|        |         |    |   |      |              |                   |    |    |    |      |      |    |    |      |      |             |     |     |    |      |                   |      |             |