

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).

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Chapter 13—*continued*

Lac; gums, resins and other vegetable saps and extracts—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
13.01			Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.20.00	00A	kg	– Gum Arabic	Free	Free
1301.90.00			– Other	Free	Free
	01E	kg	. . Benzoin, dammer, tragacanth and Indian gums		
	09L	kg	. . Kauri gum		
			. . Lac:		
	13J	kg	. . . Shellac		
	15E	kg	. . . Other		
	19H	kg	. . Other		
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:		
1302.11.00	00L	kg	-- Opium	Free	Free
1302.12.00	00E	kg	-- Of liquorice	Free	Free
1302.13.00	00K	kg	-- Of hops	Free	Free
1302.19.00			-- Other	Free	Free
	01E	kg	. . . Of vanilla		
	10D	kg	. . . Of pyrethrum or of the roots of plants containing rotenone		
	19H	kg	. . . Other		
1302.20.00	00K	kg	– Pectic substances, pectinates and pectates	Free	Free
			– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	00H	kg	-- Agar-agar	Free	Free
1302.32.00	00B	kg	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
1302.39.00	00D	kg	-- Other	Free	Free
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*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

