

## **CHAPTER - 13**

### **LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

#### **Notes :**

1. Heading 1302 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 1704);
- (b) Malt extract (heading 1901);
- (c) Extracts of coffee, tea mate (heading 2101);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
- (g) Medicaments of heading 3003 or 3004 or blood grouping reagents (heading 3006);
- (h) Tanning or dyeing extracts (heading 3201 or 3203);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solution of essential oils or preparation 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 4001).

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, Balsams)</b>			
<i>1301 10</i>	- <i>Lac:</i>			
1301 10 10	--- Shellac	-	30%	-
1301 10 20	--- Seed lac	-	30%	-
1301 10 30	--- Stick lac	-	30%	-
1301 10 40	--- Dewaxed and decolourised lac	-	30%	-
1301 10 50	--- Bleached lac	-	30%	-
1301 10 60	--- Gasket lac	-	30%	-
1301 10 70	--- Button lac	-	30%	-
1301 10 80	--- Garnet lac	-	30%	-
1301 10 90	--- Other	-	30%	-
1301 20 00	- Gum Arabic	-	30%	20%
<i>1301 90</i>	- <i>Other:</i>			
	--- <i>Natural gum:</i>			
1301 90 11	---- Asian gum	-	30%	-
1301 90 12	---- African gum	-	30%	-
1301 90 13	---- Asafoetida	-	30%	-
1301 90 14	---- Benjamin Ras	-	30%	-
1301 90 15	---- Benjamin Cowrie	-	30%	-
1301 90 16	---- Karaya gum (Indian Tragacanth) Hastab	-	30%	-
1301 90 17	---- Tragacanth (adraganth)	-	30%	-
1301 90 18	---- Storax	-	30%	-
1301 90 19	---- Other	-	30%	-
	--- <i>Resins:</i>			
1301 90 21	---- Copal	-	30%	-
1301 90 22	---- Dammar batu	-	30%	-
1301 90 29	---- Other	-	30%	-
	--- <i>Gum Resins:</i>			
1301 90 31	---- Myrrh	-	30%	-

1301 90 32	----	Oilbanum or frankincense	-	30%	-
1301 90 33	----	Mastic gum	-	30%	-
1301 90 34	----	Xanthium gum	-	30%	-
1301 90 39	----	Other	-	30%	-
	---	<i>Oleoresins:</i>			
1301 90 41	----	Of Seeds	-	30%	-
1301 90 42	----	Of Fruits	-	30%	-
1301 90 43	----	Of Leaves	-	30%	-
1301 90 44	----	Of spices	-	30%	-
1301 90 45	----	Of Flowers	-	30%	-
1301 90 46	----	Of Roots	-	30%	-
1301 90 49	----	Other	-	30%	-
<b>1302</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>			
	-	<i>Vegetable saps and extracts :</i>			
1302 11 00	--	Opium	-	30%	-
1302 12 00	--	Of liquorice	-	30%	-
1302 13 00	--	Of hops	-	30%	-
1302 14 00	--	Of pyrethrum or of the roots of plants containing rotenone	-	30%	-
1302 19	--	<i>Other:</i>			
	---	<i>Extracts:</i>			
1302 19 11	---	Of Belladonna	-	30%	-
1302 19 12	---	Of Cascara sagrada	-	30%	-
1302 19 13	---	Of nux vomica	-	30%	-
1302 19 14	---	Of ginseng (including powder)	-	30%	-
1302 19 15	---	Of agarose	-	30%	-
1302 19 16	---	Of neem	-	30%	-
1302 19 17	---	Of gymnema	-	30%	-
1302 19 18	---	Of garacenia/cambodge	-	30%	-
1302 19 19	----	Other	-	30%	-
1302 19 20	---	Cashew shell liquid	-	30%	-

		(CNSL), crude			
1302 19 30	---	Purified and distilled CNSL (Cardanol)	-	30%	-
1302 19 90	---	Other	-	30%	-
1302 20 00	-	Pectic substances, pectinates and pectates	-	30%	-
	-	<i>Mucilages and thickeners, whether or not modified, derived from vegetable products :</i>			
1302 31 00	--	Agar-agar	-	30%	-
1302 32	--	<i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</i>			
1302 32 10	---	Guar meal	-	30%	-
1302 32 20	---	Guargum refined split	-	30%	-
1302 32 30	---	Guargum treated and pulverised	-	30%	-
1302 32 40	---	Kappa Carrageenan	-	30%	-
1302 32 90	---	Other	-	30%	-
1302 39 00	--	Other	-	30%	-