

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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).

13.01

Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).

1301.20.00	- Gum Arabic	TNE
1301.90	- Other:	
1301.90.10	-- Gum Benjamin	TNE
1301.90.20	-- Gum damar	TNE
1301.90.30	-- Cannabis resins	TNE
1301.90.90	-- Other	TNE

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:	
1302.11.10	--- Pulvis opii	KGM
1302.11.90	--- Other	KGM
1302.12.00	-- Of liquorice	KGM
1302.13.00	-- Of hops	KGM

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				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1302.19	-- Other:				
	1302.19.20	--- Extracts and tinctures of cannabis	KGM			
	1302.19.30	--- Other medicinal extracts	KGM			
	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	KGM			
	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)	KGM			
	1302.19.90	--- Other	KGM			
	1302.20.00	- Pectic substances, pectinates and pectates	KGM			
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:				
	1302.31.00	-- Agar-agar	KGM			
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	KGM			
	1302.39	-- Other:				
	1302.39.10	--- Carrageenan	KGM			
	1302.39.90	--- Other	KGM			