

Central Excise Tariff (Amendment) Act, 2004

Chapter XIII - Lac; Gums, Resins and Other Vegetable Saps and Extracts

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 and extract of aloes.

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 or 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 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 4001).

2. This Chapter does not include extract of opium.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)		
1301 10	- Lac:		
1301 10 10	-- --Shellac	kg.	16%

1301 10 20	--- Seed lac	kg.	16%
1301 10 30	-- --Stick lac	kg.	16%
1301 10 40	--- Dewaxed and decolourised lac	kg.	16%
1301 10 50	--- Bleached lac	kg.	16%
1301 10 60	--- Gasket lac	kg.	16%
1301 10 70	--- Button lac	kg.	16%
1301 10 80	--- Garnet lac	kg.	16%
1301 10 90	-- --Other	kg.	16%
1301 20 00	- Gum Arabic	kg.	16%
1301 90	- Other:		
	--- Natural gums:		
1301 90 11	---- Asian gum	kg.	16%
1301 90 12	---- African gum	kg.	16%
1301 90 13	---- Asafoetida	kg.	16%
1301 90 14	---- Benjamin ras	kg.	16%
1301 90 15	---- Benjamin cowrie	kg.	16%
1301 90 16	---- Karaya gum (Indian tragacanth) hastab	kg.	16%
1301 90 17	-- Tragacanth (adraganth)	kg.	16%
1301 90 18	-- Storax	kg.	16%
1301 90 19	-- Other	kg.	16%
	-- Resins:		
1301 90 21	---- Copal	kg.	16%
1301 90 22	---- Dammar batu	kg.	16%
1301 90 29	--- Other	kg.	16%
	-- Gum resins:		
1301 90 31	---- Myrrh	kg.	16%
1301 90 32	---- Oilbanum or frankincense	kg.	16%
1301 90 33	---- Mastic gum	kg.	16%
1301 90 34	---- Xanthium gum	kg.	16%
1301 90 39	--- -Other	kg.	16%
	-- Oleoresins:		
1301 90 41	---- Of seeds	kg.	16%
1301 90 42	--- -Of fruits	kg.	16%
1301 90 43	---- Of leaves	kg.	16%
1301 90 44	---- Of spices	kg.	16%
1301 90 45	---- Of flowers	kg.	16%
1301 90 46	---- Of roots	kg.	16%
1301 90 49	--- -Other	kg.	16%

1302	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	--		
1302 12 00	-- Of liquorice	kg.	16%
1302 13 00	-- Of hops	kg.	16%
1302 14 00	-- Of pyrethrum or of the roots of plants	kg.	16%
	containing rotenone		
1302 19	-- Other:		
	-- Extracts:		
1302 19 11	---- Of belladonna	kg.	16%
1302 19 12	---- Of cascara sagrada	kg.	16%
1302 19 13	---- Of nuxvomica	kg.	16%
1302 19 14	---- Of ginseng (including powder)	kg.	16%
1302 19 15	---- Of agarose	kg.	16%
1302 19 16	---- Of neem	kg.	16%
1302 19 17	---- Of gymnema	kg.	16%
1302 19 18	---- Of garcinia or gomboge	kg.	16%
1302 19 19	--- -Other	kg.	16%
1302 19 20	-- --Cashew shell liquid (CNSL), crude	kg.	16%
1302 19 30	-- --Purified and distilled CNSL (Cardanol)	kg.	16%
1302 19 90	-- --Other	kg.	16%
1302 20 00	- Pectic substances, pectinates and pectates	kg.	16%
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302 31 00	-- -Agar-agar	kg.	16%

1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:		
1302 32 10	-- --Guar meal	kg.	16%
1302 32 20	--- Guargum refined split	kg.	16%
1302 32 30	--- Guargum treated and pulverised	kg.	16%
1302 32 40	--- Kappa carrageenan	kg.	16%
1302 32 90	-- --Other	kg.	16%
1302 39 00	-- Other	kg.	16%