

Customs Tariff (Amendment) Act, 2003

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

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

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 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).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)			
1301 10	- Lac:			

1301 10 10	-- Shellac	kg.	30%	-
1301 1020	-- Seed lac	kg.	30%	-
1301 1030	-- Stick lac	kg.	30%	-
1301 1040	-- Dewaxed and decolourised lac	kg.	30%	-
1301 1050	-- Bleached lac	kg.	30%	-
1301 1060	-- Gasket lac	kg.	30%	-
1301 1070	-- Button lac	kg.	30%	-
1301 1080	-- Garnet lac	kg.	30%	-
1301 1090	-- Other	kg.	30%	-
1301 2000	- Gum Arabic	kg.	30%	20%
1301 90	- Other:			
	--- Natural gums:			
13019011	- -- Asian gum	kg.	30%	-
1301 90 12	-- African gum	kg.	30%	-
1301 90 13	-- - Asafoettda	kg.	30%	-
1301 90 14	-- Benjamin ras	kg.	30%	-
1301 90 15	-- Benjamin cowrie	kg.	30%	-
1301 90 16	-- - Karaya gum (Indian tragacanth) hastab	kg.	30%	-
130190 17	-- - Tragacanth (adraganth)	kg.	30%	-
1301 90 18	-- - Storax	kg.	30%	-
1301 90 19	--- Other	kg.	30%	-
	-- Resins:			
13019021	-- Copal	kg.	30%	-
1301 90 22	-- Dammar batu	kg.	30%	-
1301 90 29	-- Other	kg.	30%	-
	-- Gum resins:			
13019031	--- Myrrh	kg.	30%	-

1301 90 32	--- Oilbanum or frankincense	kg.	30%	-
1301 90 33	-- Mastic gum	kg.	30%	
1301 90 34	--- Xanthium gum	kg.	30%	-
1301 90 39	--- Other	kg.	30%	-
	-- Oleoresins:			
13019041	--- Of seeds	kg.	30%	-
13019042	--- Of fruits	kg.	30%	-
1301 90 43	--- Of leaves	kg.	30%	-
1301 9044	-- Of spices	kg.	30%	-
13019045	-- Of flowers	kg.	30%	-
13019046	-- Of roots	kg.	30%	-
13019049	-- - Other	kg.	30%	-
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 1100	- Opium	kg.	30%	-
1302 12 00	-- Of liquorice	kg.	30%	-
1302 13 00	-- Of hops	kg.	30%	-
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	kg.	30%	
1302 19	-- Other:			
	-- Extracts:			
1302 19 11	-- Of belladona	kg.	30%	-
1302 19 12	-- Of cascara sagrada	kg.	30%	-
1302 19 13	-- - Of nuxvomica	kg.	30%	-
1302 19 14	-- Of ginseng (including powder)	kg.	30%	.
1302 19 15	-- Of agarose	kg.	30%	-
1302 19 16	-- Of neem	kg.	30%	-
1302 19 17	-- Of gymnema	kg.	30%	-
13021918	 of garcinia or gamboges	kg.	30%	-

1302 19 19	---- Other	kg.	30%	-
1302 19 20	-- Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 30	-- Purified and distilled CNSL (Cardanol)	kg.	30%	-
1302 1990	-- Other	kg.	30%	-
13022000	- Pectic substances, pecti nates and pectates	kg.	30%	'-
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :			
130231 00	-- Agar-agar	kg.	30%	-
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:			
130232 10	-- Guar meal	kg.	30%	-
1302 32 20	-- Guargum refined split	kg.	30%	-
1302 32 30	-- Guargum treated and pulverized	kg.	30%	-
1302 32 40	-- Kappa carrageenan	kg.	30%	-
1302 32 90	-- Other	kg.	30%	-
1302 39 00	-- Other	kg.	30%	-