

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 per cent by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.09);
- (c) Extracts of coffee, tea or mate (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).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
	1301.20.00	- Gum Arabic	kg	5%	Free
	1301.90.00	- Other	kg	5%	Free
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; ag and other mucilages and thickeners, whether or not modified, derive vegetable products.			
		- Vegetable saps and extracts:			
	1302.11.00	-- Opium	kg	10%	Free
	1302.12.00	-- Of liquorice	kg	10%	Free
	1302.13.00	-- Of hops	kg	10%	Free
	1302.19.00	-- Other	kg	10%	Free
	1302.20.00	- Pectic substances, pectinates and pectates	kg	10%	Free
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
	1302.31.00	-- Agar-agar	kg	10%	Free
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust bean seeds or guar seeds	kg	10%	Free
	1302.39.00	-- Other	kg	10%	Free

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies *inter alia*, to bamboos (whether or not split, sawn length wise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chip wood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10.00	- Bamboos	kg	0%	Free
	1401.20.00	- Rattans	kg	10%	Free
	1401.90.00	- Other	kg	10%	Free
[14.02]					
[14.03]					
14.04		Vegetable products not elsewhere specified or included.			
		- Cotton linters			
	1404.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.20.90	--- Other	kg	10%	Free
		- Other			
		--- Tendu leaves (Biri leaves)			
	1404.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1404.90.19	---- Other	kg	25%	Free
		---- Other			
	1404.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.90.92	---- Betel leaves	kg	10%	Free
	1404.90.99	---- Other	kg	10%	Free