

**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 38.22);
- (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	
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>
	1301.20	- Gum Arabic
	1301.90	- Other
<b>13.02</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>
		- Vegetable saps and extracts :
	1302.11	-- Opium
	1302.12	-- Of liquorice
	1302.13	-- Of hops
	1302.14	-- Of ephedra
	1302.19	-- Other
	1302.20	- Pectic substances, pectinates and pectates
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :
	1302.31	-- Agar-agar
	1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
	1302.39	-- Other