

**CHAPTER 13**  
**LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

NOTE

1. Heading No. 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 No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of heading Nos. 29.14 and 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes and resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins, and balsams</b>					
1301.2000.00	Gum Arabic		5			
1301.9000.00	Other Lac excluding Gum Arabic		5			
<b>13.02</b>	<b>Vegetable saps and extracts derived from vegetable products</b>					
1302.1100.00	Vegetable saps and extracts of Opium		5	5		
1302.1200.00	Vegetable saps and extracts of liquorice		5	5		
1302.1300.00	Vegetable saps and extracts of hops		5	5		
1302.1900.00	.		5	5		
1302.2000.00	Pectic substances, pectinates and pectates		5	5		
1302.3100.00	Agaragar		5	5		
1302.3200.00	Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds		5	5		
1302.3900.00	elsewhere specified		5	5		