## Chapter 13 Lac; Gums, Resins and Other Vegetable Saps and Extracts

### Chapter Notes

1. 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:

1. liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
2. malt extract (heading 1901);
3. extracts of coffee, tea or maté  (heading 2101);
4. vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
5. camphor, glycyrrhizin or other products of heading 2914 or 2938;
6. concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
7. medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
8. tanning or dyeing extracts (heading 3201 or 3203);

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 4001).

### Additional chapter notes

1. Mixtures of pectic substances and sugar with a sugar content exceeding 90% by weight, calculated on the dry matter, are excluded from classification under subheading 1302 20 and are in principle to be classified in Chapter 17, since the character of the product is deemed to be determined by the sugar.

| Classification | Description |
| --- | --- |
| **1300** | **LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS** |
| **1301** | **Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)** |
| **1301 20 00 00** | **- Gum Arabic** |
| **1301 90 00 00** | **- Other** |
| **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 00** | - - Opium |
| **1302 12 00 00** | - - Of liquorice |
| **1302 13** | - - Of hops |
| **1302 13 00 10** | - - - Saps |
|  | - - - Extracts |
| **1302 13 00 80** | - - - - In individual packages where the weight does not exceed 300 g, destined for sale to private individuals for their own use, for scientific and technical experiments, or for fairs covered by the special customs arrangements for fairs, with the description, weight anf final utilization indicated on the packaging |
| **1302 13 00 90** | - - - - Other |
| **1302 14 00 00** | - - Of ephedra |
| **1302 19** | - - Other |
| **1302 19 05 00** | - - - Vanilla oleoresin |
| **1302 19 70 00** | - - - Other |
| **1302 20** | **- Pectic substances, pectinates and pectates** |
| **1302 20 10** | - - Dry |
|  | - - - Containing less than 5% by weight of added sugar |
| **1302 20 10 13** | - - - - Pectates |
| **1302 20 10 15** | - - - - Other |
|  | - - - Containing 5% or more by weight of added sugar |
|  | - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **1302 20 10 61** | - - - - - Pectates |
| **1302 20 10 69** | - - - - - Other |
|  | - - - - Other |
| **1302 20 10 71** | - - - - - Pectates |
| **1302 20 10 79** | - - - - - Other |
| **1302 20 90** | - - Other |
|  | - - - Containing less than 5% by weight of added sugar |
| **1302 20 90 11** | - - - - Pectates |
| **1302 20 90 20** | - - - - Other |
|  | - - - Containing 5% or more by weight of added sugar |
|  | - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **1302 20 90 61** | - - - - - Pectates |
| **1302 20 90 69** | - - - - - Other |
|  | - - - - Other |
| **1302 20 90 91** | - - - - - Pectates |
| **1302 20 90 99** | - - - - - Other |
|  | **- Mucilages and thickeners, whether or not modified, derived from vegetable products** |
| **1302 31 00 00** | - - Agar-agar |
| **1302 32** | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds |
| **1302 32 10 00** | - - - Of locust beans or locust bean seeds |
| **1302 32 90** | - - - Of guar seeds |
|  | - - - - Intended for animal or human consumption |
| **1302 32 90 10** | - - - - - Consigned from India |
| **1302 32 90 19** | - - - - - Other |
| **1302 32 90 99** | - - - - Other |
| **1302 39 00 00** | - - Other |