## 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.