

## CHAPTER 13

### LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

**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:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
- (b) Malt extract (heading 1901);
- (c) Extracts of coffee, tea or mate (heading 2101);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
- (g) Medicaments of heading 3003 or 3004 or blood grouping reagents (heading 3006);
- (h) Tanning or dyeing extracts (heading 3201 or 3203);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solution of essential oils or preparation based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
<b>1301</b>			<b>LAC;NATURAL GUMS, RESINS,GUM-RESINS AND OLEORESINS (FOR EXAMPLE,BALSAMS)</b>	
		1301 20 00	Gum Arabic	KGS
	<b>1301 90</b>		<b>Other:</b>	
			<i>Natural gums:</i>	
		1301 90 11	Asian gum	KGS
		1301 90 12	African gum	KGS
		1301 90 13	Asafoetida	KGS
		1301 90 14	Benjamin ras	KGS
		1301 90 15	Benjamin cowrie	KGS
		1301 90 16	Karaya gum (Indian tragacanth) hastab	KGS
		1301 90 17	Tragacanth (adraganth)	KGS
		1301 90 18	Storax	KGS
		1301 90 19	Other	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<b>Resins:</b>	
	1301 90 21		Copal	KGS
	1301 90 22		Dammar batu	KGS
	1301 90 29		Other	KGS
			<b>Gum Resins:</b>	
	1301 90 31		Myrrh	KGS
	1301 90 32		Oilbanum or frankincense	KGS
	1301 90 33		Mastic gum	KGS
	1301 90 34		Xanthium gum	KGS
	1301 90 39		Other	KGS
			<b>Oleoresins:</b>	
	1301 90 41		Of Seeds	KGS
	1301 90 42		Of Fruits	KGS
	1301 90 43		Of Leaves	KGS
	1301 90 44		Of Spices	KGS
	1301 90 45		Of Flowers	KGS
	1301 90 46		Of Roots	KGS
	1301 90 49		Other	KGS
			<b>Other:</b>	
	1301 90 99		Other	KGS
<b>1302</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>	
			<b>Vegetable saps and extracts:</b>	
	1302 11 00		Opium	KGS
	1302 12 00		Of liquorice	KGS
	1302 13 00		Of hops	KGS
	<b>1302 19</b>		<b>Other:</b>	
			<b>Extracts:</b>	
	1302 19 11		Of Belladonna	KGS
	1302 19 12		Of Cascara sagrada	KGS
	1302 19 13		Of nux vomica	KGS
	1302 19 14		Of ginseng (including powder)	KGS
	1302 19 15		Of agarose	KGS
	1302 19 16		Of neem	KGS
	1302 19 17		Of gymnema	KGS
	1302 19 18		Of garacinia or gambodge	KGS

<b>Heading No.</b>	<b>H.S Code</b>	<b>ITC(HS)Code</b>	<b>Description</b>	<b>Unit</b>
		1302 19 19	Other	KGS
		1302 19 20	Cashew shell liquid (CNSL), crude	KGS
		1302 19 30	Purified and distilled CNSL (Cardanol)	KGS
		1302 19 90	Other	KGS
		1302 20 00	Pectic substances, pectinates and pectates	KGS
			<i>Mucilages and thickeners, whether or not modified, derived from vegetable products:</i>	
		1302 31 00	Agar-agar	KGS
<b>1302 32</b>			<i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</i>	
		1302 32 10	Guar meal	KGS
		1302 32 20	Guargum refined split	KGS
		1302 32 30	Guargum treated and pulverised	KGS
		1302 32 40	Kappa carrageenan	KGS
		1302 32 90	Other	KGS
		1302 39 00	Other	KGS