

## 13 Lac; gums, resins and other vegetable saps and extracts

### Note

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 maté (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 3822);
- h) tanning or dyeing extracts (heading 3201 or 3203);
- i) 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).