

CHAPTER 13

**Lac; gums, resins and other vegetable  
saps and extracts**

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- 1301 Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)
- 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
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**Note.**

- 1.- 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 (1704);
- (b) Malt extract (1901);
- (c) Extracts of coffee, tea or mate (2101);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of 2914 or 2938;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (2939);
- (g) Medicaments of 3003 or 3004 or blood-grouping reagents (3006);
- (h) Tanning or dyeing extracts (3201 or 3203.00.00);
- (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 (4001).