

Section II – Chapter 13

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 13

Lac; Gums, Resins and Other Vegetable Saps and Extracts

Notes.

- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
 - Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
 - Malt extract (heading 19.01);
 - Extracts of coffee, tea or mate (heading 21.01);
 - Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
 - Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39).
 - Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
 - Tanning or dyeing extracts (heading 32.01 or 32.03);
 - 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
 - Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 27-28, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Countervailing Duty

All goods, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power – Nil by Ntfn 3/2005-CE dated 24.02.2005.

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1301	Lac; natural gums, resins, gum resins and oleoresins (for example, balsams)										CVD: Lac - Nil by 3/2006-CE dated 01.03.2006; ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD by Ntfn 02/2008-CE dated 01.03.2008
1301 20 00	- Gum arabic	kg.	30.00	30.00	20	4	10	1.30	50.479	Free	
1301 90	- Other:										Exemption: BCD on seed lac is 5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 417.
	--- Natural Gum:										
1301 90 11	---- Asian gum	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 12	---- African gum	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 13	---- Asafoetida	kg.	30.00	20.00	---	4	0	0.60	25.424	Free	Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 26A; CVD on Compounded Asafoetida commonly known as Hing is - Nil by Ntfn 03/2006-CE dated 01.03.2006
1301 90 14	---- Benjamin ras	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 15	---- Benjamin cowrie	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 16	---- Karaya gum (Indian Tragacanth) Hastab	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 17	---- Tragacanth (adraganth)	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 18	---- Storax	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 19	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
	--- Resins:										
1301 90 21	---- Copal	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 22	---- Dammar batu	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 548
1301 90 29	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
	--- Gum Resins:										
1301 90 31	---- Myrrh	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 32	---- Oilbanum or frankincense	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 33	---- Mastic gum	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 34	---- Xanthium gum	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	

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1301 90 39	---- Other --- Oleoresins:	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 41	---- Of Seeds	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 42	---- Of Fruits	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 43	---- Of Leaves	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 44	---- Of Spices	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 45	---- Of Flowers	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 46	---- Of Roots	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1301 90 49	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 27; Effective Duty on Oleopine resin is 5%.</i>
	--- Other:										
1301 90 99	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	<i>ACD on Lac is Nil by Ntfn 20/2008-Cus. dated 01.03.2006</i>
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										<i>CVD: See Note above 1301</i>
	- Vegetable saps and extracts:										
1302 11 00	-- Opium	kg.	30.00	30.00	---	4	10	1.30	50.479	Restricted	
1302 12 00	-- Of liquorice	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 13 00	-- Of hops	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 19	-- Other:										<i>Exemption: Effective duty on all goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone is 15% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 28</i>
	--- Extracts:										
1302 19 11	---- Of Belladonna	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 12	---- Of Cascare Sagrada	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 13	---- Of nux vomica	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 14	---- Of ginseng (including powder)	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 15	---- Of agarose	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 16	---- Of neem	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 17	---- Of gymnema	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 18	---- Of garcena or cambodge	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 19	---- Other	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 19 20	--- Cashew shell liquid (CNSL) crude	kg.	30.00	15.00	---	4	5	0.63	26.412	Free	<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
1302 19 30	--- Purified and distilled CNSL (Cardanol)	kg.	30.00	15.00	---	4	5	0.63	26.412	Free	<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
1302 19 90	--- Other	kg.	30.00	15.00	---	4	10	0.81	32.756	Free	
1302 20 00	- Pectic substances, pectinates and pectates	kg.	30.00	15.00	---	4	0	0.45	20.068	Free	<i>Exemption: Effective duty on all goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone is 15% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 28; CVD is NIL by 3/2006-CE dated 01.03.2006.</i>
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:										
1302 31 00	-- Agar-agar	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	

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1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:										
1302 32 10	--- Guar meal	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 32 20	--- Guar-gum refined split	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 32 30	--- Guargum treated and pulverised	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 32 40	--- Kappa Carrageenan	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 32 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1302 39 00	-- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.