

Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

CHAPTER 13

LAC; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

II
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Note

1. Heading 1302 applies, inter alia, to licorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Licorice extract containing more than 10 percent 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 percent 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);
- (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).

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1301		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):				
1301.20.00	00	Gum Arabic.....	kg.....	Free ^{1/}		1.1¢/kg
1301.90		Other:				
1301.90.40	00	Turpentine gum (oleoresinous exudate from living trees).....	kg.....	1.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	5%
1301.90.91		Other.....		Free ^{1/}		Free
	05	Balsams.....	kg			
	10	Bleached shellac.....	kg			
	20	Seed lac.....	kg			
	30	Tragacanth.....	kg			
	40	Karaya.....	kg			
	90	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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:				
		Vegetable saps and extracts:				
1302.11.00	00	Opium.....	kg amc.....	Free ^{1/}		\$40/kg of anhydrous morphine content
1302.12.00	00	Of licorice.....	kg.....	3.8% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1302.13.00	00	Of hops.....	kg.....	89¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	\$5.29/kg
1302.14.01	00	Of ephedra.....	kg.....	1% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	10%
1302.19		Other:				
		Ginseng; substances having anesthetic, prophylactic or therapeutic properties:				
1302.19.21	00	Poppy straw extract.....	kg.....	Free ^{1/}		Free
1302.19.41		Other.....		1% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	10%
	20	Ginseng.....	kg			
	40	Other.....	kg			
1302.19.91		Other.....		Free ^{1/}		Free
	20	Cashew nut shell liquid.....	kg			
	40	Other.....	kg			
1302.20.00	00	Pectic substances, pectinates and pectates.....	kg.....	Free ^{1/}		25%
		Mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.31.00	00	Agar-agar.....	kg.....	Free ^{1/}		25%
1302.32.00		Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.....		Free ^{1/}		Free
	20	Guar.....	kg			
	40	Locust bean.....	kg			
1302.39.00		Other.....		3.2% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
	10	Carrageenan.....	kg			
	90	Other.....	kg			

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1/ See 9903.88.15.