

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chip wood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).																		
	1401.10	- Bamboos		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	1401.20	- Rattans		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	1401.90	- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
[14.02]																				
[14.03]																				
14.04		Vegetable products not elsewhere specified or included.																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	1404.20	- Cotton linters		kg				Free		Free			Free	Free	15%	7.5%	2%			
	1404.90	- Other :																		
	1404.90.10	--- Beedi leaves		kg									30% or Rs.250/= per Kg.	15%	7.5%	2%	Rs 2000/= per kg			
	1404.90.20	--- Betel leaves		kg									15%	15%	7.5%	2%				
	1404.90.30	--- Coconut shell pieces		kg									15%	15%	7.5%	2%				
	1404.90.40	--- Coconut shell powder		kg									15%	15%	7.5%	2%				
	1404.90.50	--- Coconut husk chips		kg									15%	15%	7.5%	2%				
	1404.90.60	--- Coconut ekels		kg						Free			30%	15%	7.5%	2%				
	1404.90.70	--- Raw vegetable materials of a kind used primarily in dyeing or tanning		kg						Free			Free	15%	7.5%	2%				
	1404.90.80	--- Kapok and vegetable hair		kg						Free			30%	15%	7.5%	2%				
		--- Other :																		
	1404.90.91	---- Vegetable materials of a kind used primarily as stuffing or as padding (for example, eel-grass), whether or not put up as a layer with or without supporting material		kg						Free			15%	15%	7.5%	2%				
	1404.90.92	---- Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles		kg						Free			30%	15%	7.5%	2%				
	1404.90.99	---- Other		kg									15%	15%	7.5%	2%				