

## Chapter 6

### Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

**Notes.**

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01

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							
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>																	
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		u						Free		Free	Free	Free	Ex	7.5%	2%		
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :																	
	0601.20.10	--- Chicory roots		u						Free		5%	4.5%	15%	Ex	7.5%	2%		
	0601.20.90	--- Other		u						Free		Free	Free	Free	Ex	7.5%	2%		
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn (+).</b>																	
	0602.10	- Unrooted cuttings and slips		u						Free		Free	Free	Free	Ex	7.5%	2%		
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		u										Free	Ex	7.5%	2%		
	0602.30	- Rhododendrons and azaleas, grafted or not		u						Free		Free	Free	Free	Ex	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0602.40	- Roses, grafted or not		u						Free		Free	Free	Free	Ex	7.5%	2%			
	0602.90	- Other :																		
	0602.90.10	--- Tea		kg						Free			Free	15%	7.5%	2%				
	0602.90.20	--- Aquatic plants		kg						Free			Free	15%	7.5%	2%				
	0602.90.90	--- Other		kg						Free			Free	Ex	7.5%	2%				
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>																		
		- Fresh :																		
	0603.11	-- Roses		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.12	-- Carnations		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.13	-- Orchids		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.14	-- Chrysanthemums		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.15	-- Lilies ( <i>Lilium spp.</i> )		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.19	-- Other :																		
	0603.19.10	--- Anthuriums		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0603.19.90	--- Other		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	0603.90	- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
<b>06.04</b>		<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>																			
	0604.20	- Fresh		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	0604.90	- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			