

## Chapter 55

### Man-made staple fibres

**Note.**

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
55.01			Synthetic filament tow.																		
	5501.10.00	-	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	8%	Ex			
	5501.20.00	-	Of polyesters	kg						Free	Free		Free		Free	Free	8%	Ex			
	5501.30.00	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	8%	Ex			
	5501.40.00	-	Of polypropylene	kg						Free	Free		Free		Free	Free	8%	Ex			
	5501.90.00	-	Other	kg						Free	Free		Free		Free	Free	8%	Ex			
55.02			Artificial filament tow.																		
	5502.10.00	-	Of cellulose acetate	kg						Free	Free		Free		Free	Free	8%	Ex			
	5502.90.00	-	Other	kg						Free	Free		Free		Free	Free	8%	Ex			
55.03			Synthetic staple fibres, not carded, combed or otherwise processed for spinning.																		
		-	Of nylon or other polyamides :																		
	5503.11.00	--	Of aramids	kg						Free	Free		Free		Free	Free	8%	Ex			
	5503.19.00	--	Other	kg						Free	Free		Free		Free	Free	8%	Ex			
	5503.20.00	-	Of polyesters	kg						Free	Free		Free		Free	Free	8%	Ex			
	5503.30.00	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	8%	Ex			
	5503.40.00	-	Of polypropylene	kg						Free	Free		Free		Free	Free	8%	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5503.90.00	-	Other	kg						Free	Free		Free		Free	Free	8%	Ex		
<b>55.04</b>			<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>																	
	5504.10.00	-	Of viscose rayon	kg						Free	Free		Free		Free	Free	8%	Ex		
	5504.90.00	-	Other	kg						Free	Free		Free		Free	Free	8%	Ex		
<b>55.05</b>			<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>																	
	5505.10.00	-	Of synthetic fibres	kg	L					Free	Free		Free		Free	Free	8%	10.00%		
	5505.20.00	-	Of artificial fibres	kg	L					Free	Free		Free		Free	Free	8%	10.00%		
<b>55.06</b>			<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>																	
	5506.10.00	-	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	8%	Ex		
	5506.20.00	-	Of polyesters	kg						Free	Free		Free		Free	Free	8%	Ex		
	5506.30.00	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	8%	Ex		
	5506.40.00	-	Of polypropylene	kg						Free	Free		Free		Free	Free	8%	Ex		
	5506.90.00	-	Other	kg						Free	Free		Free		Free	Free	8%	Ex		
<b>55.07</b>	5507.00.00		<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	kg						Free	Free		Free		Free	Free	8%	Ex		
<b>55.08</b>			<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>																	
	5508.10.00	-	Of synthetic staple fibres	kg						Free	Free		Free		Free	Free	8%	10.00%		
			<i>Spun Polyester Sewing Thread</i>		S															
	5508.20.00	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	8%	10.00%		
			<i>Spun Polyester Sewing Thread</i>		S															

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
55.09			<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>																	
		-	Containing 85% or more by weight of staple fibres of nylon or other polyamides :																	
	5509.11.00	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.12.00	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Containing 85% or more by weight of polyester staple fibres :																	
	5509.21.00	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.22.00	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																	
	5509.31.00	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.32.00	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Other yarn, containing 85% or more by weight of synthetic staple fibres :																	
	5509.41.00	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.42.00	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Other yarn, of polyester staple fibres :																	
	5509.51.00	--	Mixed mainly or solely with artificial staple fibres	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.52.00	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.53.00	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.59.00	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Other yarn, of acrylic or modacrylic staple fibres :																	
	5509.61.00	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.62.00	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.69.00	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		
		-	Other yarn :																	
	5509.91.00	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5509.92.00	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5509.99.00	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex		
<b>55.10</b>			<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>																	
		-	Containing 85% or more by weight of artificial staple fibres :																	
	5510.11.00	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5510.12.00	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5510.20.00	-	Other yarn, mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5510.30.00	-	Other yarn, mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex		
	5510.90.00	-	Other yarn	kg						Free	Free		Free		Free	Free	Ex	Ex		
<b>55.11</b>			<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>																	
	5511.10.00	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg						Free	Free		Free		Free	Free	8%	Ex		
	5511.20.00	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg						Free	Free		Free		Free	Free	8%	Ex		
	5511.30.00	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	8%	Ex		
<b>55.12</b>			<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>																	
		-	Containing 85% or more by weight of polyester staple fibres :																	
	5512.11.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5512.19.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																	
	5512.21.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5512.29.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Other :																	
	5512.91.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5512.99.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
<b>55.13</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².</b>																	
		-	Unbleached or bleached :																	
	5513.11.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.12.00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.13.00	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.19.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Dyed :																	
	5513.21.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5513.23.00	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.29.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Of yarns of different colours :																	
	5513.31.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.39.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Printed :																	
	5513.41.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5513.49.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
<b>55.14</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>																	
		-	Unbleached or bleached :																	
	5514.11.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.12.00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.19.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Dyed :																	
	5514.21.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5514.22.00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.23.00	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.29.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.30.00	-	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Printed :																	
	5514.41.00	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.42.00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.43.00	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5514.49.00	--	Other woven fabrics	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
<b>55.15</b>			<b>Other woven fabrics of synthetic staple fibres.</b>																	
		-	Of polyester staple fibres :																	
	5515.11.00	--	Mixed mainly or solely with viscose rayon staple fibres	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5515.12.00	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5515.13.00	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5515.19.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Of acrylic or modacrylic staple fibres :																	
	5515.21.00	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5515.22.00	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5515.29.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Other woven fabrics :																	
	5515.91.00	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5515.99.00	--	Other	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
<b>55.16</b>			<b>Woven fabrics of artificial staple fibres.</b>																	
		-	Containing 85% or more by weight of artificial staple fibres :																	
	5516.11.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.12.00	--	Dyed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.13.00	--	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.14.00	--	Printed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :																	



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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5516.21.00	--	Unbleached or bleached	kg		Free				Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.22.00	--	Dyed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.23.00	--	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.24.00	--	Printed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :																	
	5516.31.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.32.00	--	Dyed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.33.00	--	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.34.00	--	Printed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :																	
	5516.41.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.42.00	--	Dyed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.43.00	--	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	5516.44.00	--	Printed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
		-	Other :																	
	5516.91.00	--	Unbleached or bleached	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.92.00	--	Dyed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.93.00	--	Of yarns of different colours	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	
	5516.94.00	--	Printed	kg						Free	Free		Free		Free	Free	0%	Ex	Rs. 100/= per kg	