

## 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	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SC L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<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>																		
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u							Free		Free	Free	Free	Free	Ex	Ex			
	0601.20.00	- 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	Ex			
	0601.20.90	--- Other	u							Free		Free	Free	Free	Free	Ex	Ex			
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn (+).</b>																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SC L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0602.10.00	-	Unrooted cuttings and slips	u							Free		Free	Free	Free	Free	Ex	Ex			
	0602.20.00	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u											Free	Free	Ex	Ex			
	0602.30.00	-	Rhododendrons and azaleas, grafted or not	u							Free		Free	Free	Free	Free	Ex	Ex			
	0602.40.00	-	Roses, grafted or not	u							Free		Free	Free	Free	Free	Ex	Ex			
	0602.90.00	-	Other :																		
	0602.90.10	---	Tea	kg							Free				Free	Free	8%	Ex			
	0602.90.20	---	Aquatic plants	kg							Free				Free	Free	8%	Ex			
	0602.90.90	---	Other	kg							Free				Free	Free	Ex	10.00%			
<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 :																		
	0603.11.00	--	Roses	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg		
	0603.12.00	--	Carnations	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg		
	0603.13.00	--	Orchids	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg		
	0603.14.00	--	Chrysanthemums	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SC L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	0603.15.00	--	Lilies ( <i>Lilium spp.</i> )	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg	
	0603.19.00	--	Other :																	
	0603.19.10	---	Anthuriums	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg	
	0603.19.90	---	Other	kg							Free					30%	8%	10.00%	30% or Rs.110/= per kg	
	0603.90.00	-	Other	kg							Free					30%	8%	10.00%	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>																	
	0604.20.00	-	Fresh	kg							Free					30%	8%	Ex	30% or Rs.110/= per kg	
	0604.90.00	-	Other	kg							Free					30%	8%	Ex	30% or Rs.110/= per kg	