

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 chipwood (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 | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L |
|----------------|------------|-----|--|------|--------------|-------------------|----|------|------|------|----|------|------|------|------|------------------------------|-----|------|-----|----------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 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). | | | | | | | | | | | | | | | | | | | |
| | 1401.10.00 | - | Bamboos | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1401.20.00 | - | Rattans | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | Ex | 7.5% | 2% | | | |
| | 1401.90.00 | - | Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| [14.02] | | | | | | | | | | | | | | | | | | | | | | |
| [14.03] | | | | | | | | | | | | | | | | | | | | | | |
| 14.04 | | | Vegetable products not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| | 1404.20.00 | - | Cotton linters | kg | | | | Free | | Free | | | | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1404.90.00 | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 1404.90.10 | --- | Beedi leaves | kg | | | | | | | | | | | | 30% or Rs.250/= per kg | 15% | 7.5% | 2% | Rs.3500/ = 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% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | S C L | |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|------|----|----|----------|------|-----|------|------|-------------------|-------------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| | 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 | 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% | | | |