

Chapter 46

**Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**

**Notes.**

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54

2.- This Chapter does not cover :

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>46.01</b>		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>																			
		- Mats, matting and screens of vegetable materials :																			
	4601.21.00	-- Of bamboo	kg	TS								5%	5%		15%	15%	10.0%	45% or Rs. 150/= per kg		2.5%	
	4601.22.00	-- Of rattan	kg									5%	5%		15%	15%	10.0%	45% or Rs. 105/= per kg		2.5%	
	4601.29.00	-- Other	kg	TS								5%	5%		15%	15%	10.0%	45% or Rs. 80/= per kg		2.5%	
		- Other :																		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	4601.92.00	--	Of bamboo	kg	TS								5%	5%		15%	15%	10.0%	45% or Rs. 105/= per kg	2.5%		
	4601.93.00	--	Of rattan	kg									5%	5%		15%	15%	10.0%	45% or Rs. 105/= per kg	2.5%		
	4601.94.00	--	Of other vegetable materials	kg									5%	5%		15%	15%	10.0%	45% or Rs. 105/= per kg	2.5%		
	4601.99.00	--	Other	kg	TS								5%	5%		15%	15%	10.0%	45% or Rs. 105/= per kg	2.5%		
<b>46.02</b>			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>																			
		-	Of vegetable materials :																			
	4602.11.00	--	Of bamboo	kg	TS											15%	15%	10.0%	15%		2.5%	
	4602.12.00	--	Of rattan	kg	TS											15%	15%	10.0%	15%		2.5%	
	4602.19.00	--	Other	kg	TS											15%	15%	10.0%	15%		2.5%	
	4602.90.00	-	Other	kg	TS											15%	15%	10.0%	15%		2.5%	