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		ICL/			Preferential Du						ty						Excise		S
			Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty VAT	PAL	Cess	(S.P.D)	SSCL	C L	
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 1401.20	Bamboos Rattans	kg kg						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	15% Ex	10% 10%			2.5% 2.5%	
[14.02]	1401.90	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
[14.03]																					
14.04		Vegetable products not elsewhere specified or included.																			
	1404.20	Cotton linters	kg					Free		Free			Free	Free	Free	15%	10%			2.5%	
	1404.90 1404.90.10	Other: Beedi leaves	kg												15% or Rs.250/= per kg	15%	10%	15% or Rs.5000/= per kg		2.5%	
	1404.90.20 1404.90.30	Betel leaves Coconut shell pieces	kg kg												15% 10%	15% 15%	10% 10%	per kg		2.5% 2.5%	
	1404.90.40 1404.90.50 1404.90.60	Coconut shell powder Coconut husk chips Coconut ekels	kg kg kg							Free					10% 10% 15%	15% 15% 15%	10% 10% 10%			2.5% 2.5% 2.5%	+
	1404.90.70 1404.90.80	Raw vegetable materials of a kind used primarily in dyeing or tanning	kg ka							Free Free				Free	Free 15%	15% 15%	10% 10%			2.5%	
	1404.90.91	Kapok and vegetable hair Other: 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					10%	15%	10%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty													Excise		S	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	(S.P.D)	SSCL	L
	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					15%	15%	10%			2.5%	
	1404.90.93	 Coconut coir pith (compressed or not)	kg												15%	15%	10%			2.5%	
	1404.90.99	 Other	kg												10%	15%	10%			2.5%	