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.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG			
55.01			**Synthetic filament tow.**																				
		-	Of nylon or other polyamides :																				
	5501.11	--	Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5501.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5501.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5501.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5501.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5501.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.02			**Artificial filament tow.**																				
	5502.10	-	Of cellulose acetate	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5502.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.03			**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**																				
		-	Of nylon or other polyamides :																				
	5503.11	--	Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5503.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5503.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5503.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5503.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5503.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	

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				GEN	SG			
55.04			**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**																				
	5504.10	-	Of viscose rayon	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5504.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.05			**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**																				
	5505.10	-	Of synthetic fibres	kg	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5505.20	-	Of artificial fibres	kg	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.06			**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**																				
	5506.10	-	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5506.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5506.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5506.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5506.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.07	5507.00		**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.08			**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**																				
	5508.10	-	Of synthetic staple fibres	kg						Free	Free		Free		Free	Free	18%	10%				2.5%	
			Spun Polyester Sewing Thread		S																		
	5508.20	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	10%				2.5%	
			Spun Polyester Sewing Thread		S																		

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				GEN	SG			
55.09			**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**																				
		-	Containing 85% or more by weight of staple fibres of nylon or other polyamides :																				
	5509.11	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.12	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Containing 85% or more by weight of polyester staple fibres :																				
	5509.21	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.22	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																				
	5509.31	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.32	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, containing 85% or more by weight of synthetic staple fibres :																				
	5509.41	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.42	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, of polyester stpale fibres :																				
	5509.51	--	Mixed mainly or solely with artificial staple fibres	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.52	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.53	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.59	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, of acrylic or modacrylic staple fibres :																				
	5509.61	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.62	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.69	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn :																				
	5509.91	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.92	--	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5509.99	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	

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				GEN	SG			
55.10			**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**																				
		-	Containing 85% or more by weight of artificial staple fibres :																				
	5510.11	--	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5510.12	--	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5510.20	-	Other yarn, mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5510.30	-	Other yarn, mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5510.90	-	Other yarn	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
55.11			**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**																				
	5511.10	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5511.20	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5511.30	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
55.12			**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**																				
		-	Containing 85% or more by weight of polyester staple fibres :																				
	5512.11	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5512.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :																				
	5512.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5512.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Other :																				
	5512.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5512.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.13			**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/m^2.**																				
		-	Unbleached or bleached :																				

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				GEN	SG			
	5513.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.13	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Dyed :																				
	5513.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Of yarns of different colours :																				
	5513.31	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.39	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Printed :																				
	5513.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.14			**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^2.**																				
		-	Unbleached or bleached :																				
	5514.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Dyed :																				
	5514.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.22	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.30	-	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Printed :																				
	5514.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.42	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		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				GEN	SG			
	5514.43	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.15			**Other woven fabrics of synthetic staple fibres.**																				
		-	Of polyester staple fibres :																				
	5515.11	--	Mixed mainly or solely with viscose rayon staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.12	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.13	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Of acrylic or modacrylic staple fibres :																				
	5515.21	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.22	--	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Other woven fabrics :																				
	5515.91	--	Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.16			**Woven fabrics of artificial staple fibres.**																				
		-	Containing 85% or more by weight of artificial staple fibres :																				
	5516.11	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.12	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.13	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.14	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :																				
	5516.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.22	--	Dyed	kg		Rs.18/= per kg				Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	

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				GEN	SG			
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :																				
	5516.31	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :																				
	5516.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Other :																				
	5516.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.92	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.93	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.94	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex	Rs.70/= per kg	Rs.80/= per kg		2.5%	