

# 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		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
<b>14.01</b>			<b>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).</b>																				
	1401.10	-	Bamboos	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1401.20	-	Rattans	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
	1401.90	-	Other	kq						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
<b>[14.02]</b>																							
<b>[14.03]</b>																							
<b>14.04</b>			<b>Vegetable products not elsewhere specified or included.</b>																				
	1404.20	-	Cotton linters	kg					Free		Free			Free	Free	Free	18%	10%	6%			2.5%	
		-	Other :																				
	1404.90.10	---	Beedi leaves	kg												20% or Rs.1500/= per ka	18%	10%		10% or Rs.3500/= per ka		2.5%	
	1404.90.20	---	Betel leaves	kq												20%	18%	Ex				2.5%	
	1404.90.30	---	Coconut shell pieces	kg												15%	18%	Ex				2.5%	
	1404.90.40	---	Coconut shell powder	kg												15%	18%	Ex				2.5%	
	1404.90.50	---	Coconut husk chips	kg												15%	18%	Ex				2.5%	
	1404.90.60	---	Coconut ekels	kg							Free					20%	18%	Ex				2.5%	
	1404.90.70	---	Raw vegetable materials of a kind used primarily in dyeing or tanning	kg							Free				Free	Free	18%	10%	6%			2.5%	
	1404.90.80	---	Kapok and vegetable hair	kg							Free					20%	18%	10%	6%			2.5%	
		---	Other :																				

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		
	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				10.0%	15%	18%	Ex			2.5%
	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				20.0%	20%	18%	Ex			2.5%
	1404.90.93	----	Coconut coir pith (compressed or not)	kg											10.0%	20%	Ex	Ex			2.5%
	1404.90.99	----	Other	kg											10.0%	15%	Ex	10%	6%		2.5%