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, luminaires 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/											Gen	VAT	PAL		Cess	Excise	SSCL	s c
					SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)	5562	L
46.01			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).																				
		-	Mats, matting and screens of vegetable materials :																				
	4601.21		Of bamboo	kg									5%	5%		20%	18%	Ex		30% or Rs.200/= per kg		2.5%	
	4601.22		Of rattan	kg									5%	5%		20%	18%	10%		30% or Rs.140/= per kg		2.5%	
	4601.29		Other	kg									5%	5%		20%	18%	10%		30% or Rs.100/= per kg		2.5%	
	4601 02	-	Other :																	30% or			\square
	4601.92		Of bamboo	kg									5%	5%		20%	18%	Ex		30% or Rs.140/= per kg		2.5%	

HS Code		Description	Unit	ICL/										Gen	VAT	PAL		Cess	Excise	SSCL	s c	
				SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)		L
4601.93		Of rattan	kg									5%	5%		20%	18%	Ex		30% or Rs.140/=		2.5%	
4601.94		Of other vegetable materials	kg									5%	5%		20%	18%	Ex		30% or Rs.140/=		2.5%	
4601.99		Other	kg									5%	5%		20%	18%	Ex		30% or Rs.140/= per kg		2.5%	
		articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of																				
	-	Of vegetable materials :																				\square
4602.11			kg											12.5%	20%	18%	Ex		10%		2.5%	
4602.12			kg												20%	18%	Ex		10%		2.5%	
4602.19			kg												20%	18%	Ex		10%		2.5%	
4602.90	-	Other	kg												20%	18%	Ex		10%		2.5%	+
	4601.93 4601.94 4601.99 4602.11 4602.11 4602.12 4602.19	4601.93 4601.94 4601.99 4601.99 4601.99 4601.99 4601.99 4601.99 4601.99 4601.99 4602.11 4602.12 4602.19	4601.93 Of rattan 4601.94 Of other vegetable materials 4601.94 Of other vegetable materials 4601.99 Other 4601.99 Other 4601.99 Other Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. Of vegetable materials : 4602.11 4602.12 4602.19	4 A A 4601.93 Of rattan kg 4601.94 Of other vegetable materials kg 4601.94 Of other vegetable materials kg 4601.99 Other kg 4601.99 Other kg 4601.99 Other kg 4601.99 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. 4602.11 Of vegetable materials : 4602.12 Of rattan kg 4602.19 Other kg	HS CodeDescriptionUnitSLSI4601.93Of rattan4601.94Of other vegetable materialskg4601.99Of other vegetable materialskg4601.99Otherkg4601.99Otherkg4601.99Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofahOf vegetable materials :Of vegetable materials :Of vegetable materials :4602.11Of pambookg4602.12Of rattankg	HS CodeDescriptionUnitSLS14601.93Of rattankg4601.94Of other vegetable materialskg4601.99Of other vegetable materialskg4601.99OtherOtherkg4601.99Otherkg4601.99Otherkg4601.99Otherkg4601.99Otherkg4601.99Otherkg4601.99Otherkg4601.99OtherkgOtherOtherOf vegetable materials :Of pambookg4602.12Of rattankg4602.19Other	HS CodeDescriptionUnitSLS1 AP AD 4601.934601.94 $$ Of rattan4601.94 $$ Of other vegetable materials kg	HS CodeDescriptionUnitSLSI $\overline{\mathbf{AP}}$ \mathbf{AD} \mathbf{BN} 4601.93Of rattankg4601.94Of other vegetable materialskgkg4601.99Of other vegetable materialskgkg4601.99OtherOtherkg4601.99OtherOther4601.99OtherStatework, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofahOf vegetable materials :Of vegetable materials :Of vegetable materials :4602.11Of pambookg4602.12Otherkg4602.19Otherkg4602.19Other<	HS CodeDescriptionUnit $\frac{AE}{SLS1}$ \overline{AP} ADBNGTAPADOFADADADADADADADADAD4601.93Of rattankgADADADADADADADAD4601.94Of other vegetable materialskgII	HS CodeDescriptionUnit $AL2 / SLS1 /$	HS CodeDescriptionUnit AD_{AD} ADBNGTINPK401.93Of rattan <td>HS CodeDescriptionUnit$\frac{RL}{SLM}$$\frac{1}{SLM}$$AP$$AD$$BN$$GT$$IN$$PK$$SA$4601.93Of rattan$IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII$</td> <td>HS Code Description Unit $\frac{1}{SL2}$ $\frac{1}{SL2}$</td> <td>HS Code Description Unit $3 + 5 + 5 + 5 + 5 + 5 + 5 + 5 + 5 + 5 +$</td> <td>HS Code Description Unit SL2 SL2 $$</td> <td>HS Code Description Unit SLT HUIT SLT HUIT HUIT<</td> <td>HS Code Description Unit RL or series Perspective Perspecial N PK SA SF SD SG Duty PAT Image: Single interval Image: Single int</td> <td>HS Code Description Unit SLI </td> <td>HS Code Description Unit Normal Algorithm AP AD BN GT IN PK SA SF SD SG a<td>HS Code Description Unit Cold SL PA AD BN GT IN PK SA SF Description Cers Cers</td><td>HS Code Description Unit SLS / M AD BN GT IN PK SA SF SD GC Duty M Gen SG M M BN GT IN PK SA SF SD GC Duty M Gen SG M M M PK SA SF SD GC M M M M M M PK SA SF SD GC M<</td><td>HS Code Description Unit KLS1 401.93 </td></td>	HS CodeDescriptionUnit $\frac{RL}{SLM}$ $\frac{1}{SLM}$ AP AD BN GT IN PK SA 4601.93Of rattan $IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII$	HS Code Description Unit $\frac{1}{SL2}$	HS Code Description Unit $3 + 5 + 5 + 5 + 5 + 5 + 5 + 5 + 5 + 5 + $	HS Code Description Unit SL2 SL2 $$	HS Code Description Unit SLT HUIT SLT HUIT HUIT<	HS Code Description Unit RL or series Perspective Perspecial N PK SA SF SD SG Duty PAT Image: Single interval Image: Single int	HS Code Description Unit SLI	HS Code Description Unit Normal Algorithm AP AD BN GT IN PK SA SF SD SG a <td>HS Code Description Unit Cold SL PA AD BN GT IN PK SA SF Description Cers Cers</td> <td>HS Code Description Unit SLS / M AD BN GT IN PK SA SF SD GC Duty M Gen SG M M BN GT IN PK SA SF SD GC Duty M Gen SG M M M PK SA SF SD GC M M M M M M PK SA SF SD GC M<</td> <td>HS Code Description Unit KLS1 401.93 </td>	HS Code Description Unit Cold SL PA AD BN GT IN PK SA SF Description Cers Cers	HS Code Description Unit SLS / M AD BN GT IN PK SA SF SD GC Duty M Gen SG M M BN GT IN PK SA SF SD GC Duty M Gen SG M M M PK SA SF SD GC M M M M M M PK SA SF SD GC M<	HS Code Description Unit KLS1 401.93