

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	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
55.01		Synthetic filament tow.																					
		- Of nylon or other polyamides :																					
	5501.11	-- Of aramids	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5501.19	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5501.20	- Of polyesters	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5501.30	- Acrylic or modacrylic	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5501.40	- Of polypropylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5501.90	- Other	kg						Free	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	Free	18%	Ex					2.5%	
	5502.90	- Other	kg						Free	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	Free	18%	Ex					2.5%	
	5503.19	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5503.20	- Of polyesters	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5503.30	- Acrylic or modacrylic	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5503.40	- Of polypropylene	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	5503.90	- Other	kg						Free	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	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%	6%				2.5%	
			Spun Polyester Sewing Thread		S																			
	5508.20	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	10%	6%				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	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 staple 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 Hdq	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	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	18%	Ex			Rs.80/= per kg		2.5%	
	5512.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5512.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other :																					
	5512.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5512.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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/m².																					
		-	Unbleached or bleached :																					
	5513.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			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	GEN	SG			
	5513.13	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5513.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5513.39	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5513.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5513.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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/m².																					
		-	Unbleached or bleached :																					
	5514.11	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5514.19	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5514.21	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5514.23	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.29	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.30	-	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Printed :																					
	5514.41	--	Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5514.43	--	Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5514.49	--	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
55.15			Other woven fabrics of synthetic staple fibres.																					

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	GEN	SG			
		-	Of polyester staple fibres :																					
	5515.11	--	Mixed mainly or solely with viscose rayon staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5515.19	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5515.29	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5515.99	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5516.12	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.13	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.14	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	18%	Ex			Rs.80/= per kg		2.5%	
	5516.22	--	Dyed	kg		Rs.18/= per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	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	18%	Ex			Rs.80/= per kg		2.5%	
	5516.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			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	GEN	SG			
		-	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	18%	Ex			Rs.80/= per kg		2.5%	
	5516.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other :																					
	5516.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.92	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.93	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5516.94	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	