

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

- (a) Goods of Chapters 56 to 62; or
- (b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials :

- (i) Clothing and clothing accessories, and parts thereof;
- (ii) Blankets and travelling rugs;
- (iii) Bed linen, table linen, toilet linen and kitchen linen;
- (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
			I.- OTHER MADE UP TEXTILE ARTICLES																				
63.01			Blankets and travelling rugs.																				
	6301.10	-	Electric blankets	u						Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex	Ex	Rs.200/= per unit	12% or Rs.160/= per unit		2.5%
	6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6301.90	-	Other blankets and travelling rugs	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.02			Bed linen, table linen, toilet linen and kitchen linen.																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6302.10	-	Bed linen, knitted or crocheted	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other bed linen, printed :																				
	6302.21	--	Of cotton :																				
		----	Woven by Handloom :																				
	6302.21.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.20	----	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.21.90	----	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22	--	Of man-made fibres :																				
		----	Woven by Handloom :																				
	6302.22.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.20	----	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.22.90	----	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29	--	Of other textile materials :																				
		----	Woven by Handloom :																				
	6302.29.11	----	Printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.19	----	Other	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.20	----	Other, printed by batik process	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.29.90	----	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
		-	Other bed linen :																				
	6302.31	--	Of cotton :																				
	6302.31.10	---	woven by Handloom	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.31.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.32	--	Of man-made fibres :																				
	6302.32.10	---	Woven by Handloom	kg	L		Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.32.90	---	Other	kg			Rs.84 /= per kg	Rs.84 /= per kg		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.39	--	Of other textile materials :																				
	6302.39.10	---	Woven by Handloom	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.39.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.40	-	Table linen, knitted or crocheted	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other table linen :																				
	6302.51	--	Of cotton :																				
		---	Woven by Handloom :																				
	6302.51.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.51.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53	--	Of man-made fibres :																				
		---	Woven by Handloom :																				
	6302.53.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.53.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59	--	Of other textile materials :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
		---	Woven by Handloom :																				
	6302.59.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.59.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:																				
	6302.60.10	---	Handloom	kg	L	Rs.95/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.60.90	---	Other	kg		Rs.95/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other :																				
	6302.91	--	Of cotton :																				
		---	Woven by Handloom :																				
	6302.91.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.91.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93	--	Of man-made fibres :																				
		---	Woven by Handloom :																				
	6302.93.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.93.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99	--	Of other textile materials :																				
		---	Woven by Handloom :																				
	6302.99.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6302.99.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6302.99.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.03			Curtains (including drapes) and interior blinds; curtain or bed valances.																				
		-	Knitted or crocheted :																				
	6303.12	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
	6303.19	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
		-	Other :																				
	6303.91	--	Of cotton	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
	6303.92	--	Of synthetic fibres	kg						Free	Free		5%	4.5%	Free	Free	18%	10%					2.5%
	6303.99	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/ = per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%
63.04			Other furnishing articles, excluding those of heading 94.04.																				
		-	Bedspreads :																				
	6304.11	--	Knitted or crocheted	kg		Free				Free	Free		5%	4.5%	Free	Free	18%	10%	Ex				2.5%
	6304.19	--	Other :																				
	6304.19.10	---	woven by Handloom	kg	L	Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.19.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.20	-	Bed nets specified in Subheading Note 1 to this Chapter	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
		-	Other :																				
	6304.91	--	Knitted or crocheted	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.92	--	Not knitted or crocheted, of cotton :																				
	6304.92.10	---	woven by Handloom	kg	L	Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.92.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.93	--	Not knitted or crocheted, of synthetic fibres :																				
	6304.93.10	---	woven by Handloom	kg	L	Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6304.93.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.99	--	Not knitted or crocheted, of other textile materials :																				
	6304.99.10	---	woven by Handloom	kg	L	Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
	6304.99.90	---	Other	kg		Rs.84/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%
63.05			Sacks and bags, of a kind used for the packing of goods (+).																				
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03 :																				
	6305.10.10	---	Jute bags not knitted or crocheted	kg		5%				Free	Free		5%	4.5%		10%	18%	10%	6%	15%	20%		2.5%
	6305.10.90	---	Other	kg						Free	Free		5%	4.5%		10%	18%	10%	6%	15%	20%		2.5%
	6305.20	-	Of cotton	kg						Free	Free		5%	4.5%	Free	Free	18%	10%	6%				2.5%
		-	Of man-made textile materials :																				
	6305.32	--	Flexible intermediate bulk containers	kg						Free	Free		5%	4.5%	Free	Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	Free		2.5%
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
	6305.39	--	Other	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
	6305.90	-	Of other textile materials	kg						Free	Free		5%	4.5%		Rs. 25/= per kg	18%	10%	6%	Rs. 25/= per kg	20%		2.5%
63.06			Tarpaulins, awnings and sunblinds; tents(including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.																				
		-	Tarpaulins, awnings and sunblinds :																				
	6306.12	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Free	18%	10%	6%	10%	12%		2.5%
	6306.19	--	Of other textile materials	kg						Free	Free		5%	4.5%		Free	18%	10%	6%	10%	12%		2.5%
		-	Tents (including temporary canopies and similar articles) :																				
	6306.22	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.29	--	Of other textile materials	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.30	-	Sails	kg						Free	Free		5%	4.5%		20%	18%	Ex		30%	24%		2.5%
	6306.40	-	Pneumatic mattresses	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6306.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
63.07			Other made up articles, including dress patterns.																				
	6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6307.20	-	Life-jackets and life-belts	kg						Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
	6307.90	-	Other																				
	6307.90.10	---	Face masks	kg	L	10%				Free	Free		5%	4.5%		20%	18%	Ex		30%	24%		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG		
	6307.90.90	---	Other	kg		10%				Free	Free		5%	4.5%		20%	18%	10%	6%	30%	24%		2.5%
			II.- SETS																				
63.08	6308.00		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg						Free	Free		5%	4.5%		Rs.25/ = per kg	18%	10%	6%	Rs.50/= per kg	24% or Rs.40/= per kg		2.5%
			III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS																				
63.09	6309.00		Worn clothing and other worn articles.																				
	6309.00.10	---	Blankets	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6309.00.90	---	Other	kg	L					Free	Free		5%	5%		10%	18%	10%	6%	15%	24%		2.5%
63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.																				
	6310.10	-	Sorted :																				
	6310.10.10	---	Used	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6310.10.90	---	Other	kg	LS					Free	Free		5%	4.5%		10%	18%	10%	6%	15%	24%		2.5%
	6310.90	-	Other :																				
	6310.90.10	---	Used	kg	LS					Free	Free		5%	4.5%		10%	18%	Ex		15%	24%		2.5%
	6310.90.90	---	Other	kg	LS					Free	Free		5%	4.5%		10%	18%	10%	6%	15%	24%		2.5%