

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				
14.01			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).																		
	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	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%		2.5%	
[14.02]																					
[14.03]																					
14.04			Vegetable products not elsewhere specified or included.																		
	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 kg	18%	10%		10% or Rs.3500/= per kg		2.5%	
	1404.90.20	---	Betel leaves	kg										20%	18%	Ex				2.5%	
	1404.90.30	---	Coconut shell pieces	kg										10%	18%	Ex				2.5%	
	1404.90.40	---	Coconut shell powder	kg										10%	18%	Ex				2.5%	
	1404.90.50	---	Coconut husk chips	kg										10%	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 :																		
	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%	10%	18%	Ex				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				
	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%	20%	18%	Ex				2.5%	
	1404.90.93	----	Coconut coir pith (compressed or not)	kq											10%	20%	Ex	Ex				2.5%	
	1404.90.94	----	Palmyrah Fibre of a kind used primarily in brooms or in brushes whether or not in hanks or bundles	kg											10%	10%	18%	Ex				2.5%	
	1404.90.95	----	Other 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 banks or bundles.	kg											10%	10%	18%	Ex				2.5%	
	1404.90.99	----	Other	kg											10%	10%	Ex	10%	6%			2.5%	