

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 1401 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 4404).

3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| 1401 | 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 00 | - Bamboos | kg. | Nil |
| 1401 20 00 | - Rattans | kg. | Nil |
| 1401 90 | - <i>Other:</i> | | |
| 1401 90 10 | --- Canes | kg. | Nil |
| 1401 90 90 | --- Other | kg. | Nil |
| 1402 | | | |
| 1403 | VEGETABLE MATERIAL 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 | | |
| 1404 | VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED | | |
| 1404 20 00 | - Cotton linters | kg. | Nil |
| 1404 90 | - <i>Other:</i> | | |
| 1404 90 10 | --- Bidi wrapper leaves (tendu) | kg. | Nil |
| | --- <i>Soap-nuts:</i> | | |
| 1404 90 21 | ---- Powder | kg. | Nil |
| 1404 90 29 | ---- Other | kg. | Nil |
| 1404 90 30 | --- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving | kg. | Nil |
| 1404 90 40 | --- Betel leaves | kg. | Nil |
| 1404 90 50 | --- Indian katha | kg. | 6% |

| Tariff Item | Description of goods | Unit | Rate of duty |
|--------------------|-----------------------------|-------------|---------------------|
| (1) | (2) | (3) | (4) |
| 1404 90 60 | --- Coconut shell, unworked | kg. | Nil |
| 1404 90 70 | --- Rudraksha seeds | kg. | Nil |
| 1404 90 90 | --- Other | kg. | Nil |