

Chapter 46

Manufactures of Straw, Of Esparto or Of Other Plaiting Materials; Basketware and Wickerwork

Notes.

- 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, rattan, 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 non-wovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- This Chapter does not cover:
 - Wall coverings of heading 48.14;
 - Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - Footwear or headgear or parts thereof of Chapter 64 or Chapter 65;
 - Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 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.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
4601	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:										<i>Exemption: CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4601 21 00	-- Of bamboo										
4601 22 00	--- Of rattan	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4601 29 00	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4601 92 00	--- Of bamboo	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4601 93 00	- Of rattan	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4601 94 00	-- Of other vegetable materials	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4601 99 00	-- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602	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 material:										<i>Exemption: CVD on all goods is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4602 11 00	-- Of bamboo	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602 12 00	--- Of rattan	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602 19	--- Other										
	--- Of palm leaves:										
4602 19 11	--- Baskets	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602 19 19	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602 19 90	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4602 90 00	- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.