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Central Excise Tariff Act, 1985

Chapter 55 - Man-made Staple Fibres

CHAPTER 55

Man-made staple fibres

NOTES

1. Headings 5501 and 5502 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 5503 or 5504.

2. In relation to products falling under heading 5508 or 5509 or 5510[1] or 5511, dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other process or any one or more of these processes, or the conversion of any form of the said products into another form of such product shall amount to 'manufacture'.

3. In relation to the products of headings 5506, 5507, 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516 and the entries relating thereto, the expression "staple fibres" shall include waste of synthetic staple fibres or filaments and waste of artificial staple fibres or filaments after they have been carded, combed or otherwise processed for spinning.

4. In relation to goods falling under heading 5512 or 5513 or 5514 or 5515[1] or 5516";, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item

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1. Inserted by the Finance Act, 2005.

2. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

	Description of goods	Unit	Rate of duty	
(1)		(2)	(3)	(4)
5501		SYNTHETIC FILAMENT TOW		
5501 10 00	-	Of nylon or other polyamides	kg.	16%
5501 20 00	-	Of polyesters	kg.	16%
5501 30 00	-	Acrylic or modacrylic	kg.	16%
[2] [5501 40 00	-	of polypropylene	kg.	16%]
5501 90	-	Other :		
5501 90 10	---	Of polypropylene	kg.	16%
5501 90 90	---	Other	kg.	16%
5502		ARTIFICIAL FILAMENT TOW		
5502 00	-	Artificial filament tow :		
5502 00 10	---	Acetate rayon tow	kg.	16%
5502 00 20	---	Viscose rayon tow	kg.	16%
5502 00 90	---	Other	kg.	16%
		Synthetic staple fibres, not carded, combed or otherwise processed for		

5503		spinning		
	[3] [-	Of nylon or other polyamides:		
5503 11 00	--	Of aramids	kg.	16%
5503 19 00	-	Other	kg.	16%]
5503 20 00	-	Of polyesters	kg.	16%
5503 30 00	-	Acrylic or modacrylic	kg.	16%
5503 40 00	-	Of polypropylene	kg.	16%
5503 90	-	Other :		
5503 90 10	---	Polyvinyl staple fibre	kg.	16%
5503 90 20	---	Polyvinyl chloride staple fibre	kg.	16%
5503 90 90	---	Other	kg.	16%
5504		Artificial staple fibres, not carded, combed or otherwise pr ocessed for spinning		
5504 10 00	-	Of viscose rayon	kg.	16%
5504 90	-	Other		
5504 90 10	---	Acetate rayon staple fibre	kg.	16%
5504 90 20	---	Polynosic staple fibre	kg.	16%
5504 90 30	---	High wet modulus staple fibre	kg.	16%
5504 90 90	---	Other	kg.	16%
5505		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
5505 10	-	Of synthetic fibers :		
5505 10 10	---	Of acrylic	kg.	16%
5505 10 90	---	Other	kg.	16%
5505 20 00	-	Of artificial fibres	kg.	16%
5506		Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506 10 00	-	Of nylon or other polyamides	kg.	16%
5506 20 00	-	Of polyesters	kg.	16%
5506 30 00	-	Acrylic or modacrylic	kg.	16%
5506 90	-	Other :		
5506 90 10	---	Polypropylene tops	kg.	16%
5506 90 90	---	Other	kg.	16%
5507		ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
5507 00	-	Artificial staple fibres, carded, combed or otherwise processed for spinning :		
5507 00 10	---	Acetate rayon tops	kg.	16%
5507 00 20	---	Viscose tops	kg.	16%
5507 00 30	---	Polynosic tops	kg.	16%
5507 00 40	---	High wet modulus tops	kg.	16%
5507 00 90	---	Other	kg.	16%
5508		**Sewing thread of man-made staple fibres, whether or not put up for retail sale**		
5508 10 00	-	Of synthetic staple fibres	kg.	[13][10%]
5508 20 00	-	Of artificial staple fibres	kg.	[13][10%]
5509		**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 00	---	Single yarn	kg.	[13][10%]
5509 12 00	---	Multiple (folded) or cabled yarn	kg.	[13][10%]
	-	Containing 85% or more by weight of polyester staple fibres :		
5509 21 00	---	Single yarn	kg.	[13][10%]
5509 22 00	---	Multiple (folded) or cabled yarn	kg.	[13][10%]
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
5509 31 00	---	Single yarn	kg.	[13][10%]
5509 32 00	---	Multiple (folded) or cabled yarn	kg.	[13][10%]
	-	Other yarn, containing 85% or more by weight of synthetic staple fibres :		
5509 41		Single yarn :		
5509 41 10	---	Polypropylene spun yarn	kg.	[13][10%]
5509 41 20	---	Polyvinyl acetate spun yarn	kg.	[13][10%]
5509 41 30	---	Polyvinyl chloride spun yarn	kg.	[13][10%]
5509 41 90	---	Other	kg.	[13][10%]
5509 42	--	Multiple (folded) or cabled yarn :		
5509 42 10	---	Polypropylene spun yarn	kg.	[13][10%]
5509 42 20	---	Polyvinyl acetate (PVA) spun yarn	kg.	[13][10%]
5509 42 30	---	Polyvinyl chloride (PVC) spun yarn	kg.	[13][10%]
5509 42 90	---	Other	kg.	[13][10%]
	-	Other yarn, of polyester staple fibres :		
5509 51 00	--	Mixed mainly or solely with artificial staple fibres	kg.	[13][10%]
5509 52 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	[13][10%]
5509 53 00	--	Mixed mainly or solely with cotton	kg.	[13][10%]
5509 59 00	--	Other	kg.	[13][10%]
	-	Other yarn, of acrylic or modacrylic staple fibres :		
5509 61 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	[13][10%]
5509 62 00	--	Mixed mainly or solely with cotton	kg.	[13][10%]
5509 69 00	--	Other	kg.	[13][10%]
	-	Other yarn :		
5509 91 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	[13][10%]
5509 92 00	--	Mixed mainly or solely with cotton	kg.	[13][10%]
5509 99 00	--	Other	kg.	[13][10%]
5510		**Yar n (ot her t han sewing t hr ead) of ar t ificial st apl e fibr es, not put up for r et ail sal e**		
	-	Containing 85% or more by weight of artificial staple fibres :		
5510 11	--	Single yarn :		
5510 11 10	---	Viscose rayon spun yarn	kg.	[13][10%]
5510 11 20	---	Acetate rayon spun yarn	kg.	[13][10%]
5510 11 90	---	Other	kg.	[13][10%]
5510 12	--	Multiple (folded) or cabled yarn :		
5510 12 10	---	Viscose rayon spun yarn	kg.	[13][10%]

5510 12 20	---	Acetate rayon spun yarn	kg.	[13][10%]
5510 12 90	---	Other	kg.	[13][10%]
5510 20	-	Other yarn, mixed mainly or solely with wool or fine animal hair :		
5510 20 10	---	Viscose rayon spun yarn	kg.	[13][10%]
5510 20 20	---	Acetate rayon spun yarn	kg.	[13][10%]
5510 20 90	---	Other	kg.	[13][10%]
5510 30	-	Other yarn, mixed mainly or solely with cotton :		
5510 30 10	---	Viscose rayon spun yarn	kg.	[13][10%]
5510 30 20	---	Acetate rayon spun yarn	kg.	[13][10%]
5510 30 90	---	Other	kg.	[13][10%]
5510 90	-	Other yarn		
5510 90 10	---	Viscose rayon spun yarn	kg.	[13][10%]
5510 90 20	---	Acetate rayon spun yarn	kg.	[13][10%]
5510 90 90	---	Other	kg.	[13][10%]
5511		**Yar n (ot her t han sewing t hr ead) of man-made st apl e fibr es, put up for r et ail sal e**		
5511 10 00	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg.	[13][10%]
5511 20 00	-	Of synthetic staple fibres, containing less than kg. 85% by weight of such fibres	16%	
5511 30	-	Of artificial staple fibres :		
5511 30 10	---	Containing more than 85% by weight of staple fibre	kg.	[13][10%]
5511 30 90	---	Other	kg.	[13][10%]
5512		**Woven fabr ics of synt het ic st apl e fibr es, cont aining 85% or mor e by weight of synt het ic st apl e fibr es**		
	-	Containing 85% or more by weight of polyester staple fibres :		
5512 11	--	Unbleached or bleached :		
5512 11 10	---	Unbleached	m2	[13][10%]
5512 11 20	---	Bleached	m2	[13][10%]
5512 19	--	Other :		
5512 19 10	---	Dyed	m2	[13][10%]
5512 19 20	---	Printed	m2	[13][10%]
5512 19 90	---	Other	m2	[13][10%]
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
5512 21	--	Unbleached or bleached :		
5512 21 10	---	Unbleached	m2	[13][10%]
5512 21 20	---	Bleached	m2	[13][10%]
5512 29	--	Other :		
5512 29 10	---	Dyed	m2	[13][10%]
5512 29 20	---	Printed	m2	[13][10%]
5512 29 90	---	Other	m2	[13][10%]
	-	Other :		
5512 91	--	Unbleached or bleached :		
5512 91 10	---	Unbleached	m2	[13][10%]
5512 91 20	---	Bleached	m2	[13][10%]

5512 99	--	Other :		
5512 99 10	---	Dyed	m2	[13][10%]
5512 99 20	---	Printed	m2	[13][10%]
5512 99 90	---	Other	m2	[13][10%]
5513		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibr es, 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 :		
5513 11 10	---	Unbleached	m2	[13][10%]
5513 11 20	---	Bleached	m2	[13][10%]
5513 12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres :		
5513 12 10	---	Unbleached	m2	[13][10%]
5513 12 20	---	Bleached	m2	[13][10%]
5513 13	--	Other woven fabrics of polyester staple fibres :		
5513 13 10	---	Unbleached	m2	[13][10%]
5513 13 20	---	Bleached	m2	[13][10%]
5513 19	--	Other woven fabrics :		
5513 19 10	---	Unbleached	m2	[13][10%]
5513 19 20	---	Bleached	m2	[13][10%]
	-	Dyed :		
5513 21 00	--	Of polyester staple fibres, plain weave	m2	[13][10%]
[5] [***]				
5513 23 00	--	Other woven fabrics of polyester staple fibres	m2	[13][10%]
5513 29 00	--	Other woven fabrics	m2	[13][10%]
	-	Of yarns of different colours :		
5513 31 00	--	Of polyester staple fibres, plain weave	m2	[13][10%]
[7] [***]				
[8] [***]				
5513 39 00	--	Other woven fabrics	m2	[13][10%]
	-	Printed :		
5513 41 00		Of polyester staple fibres, plain weave	m2	[13][10%]
[9] [***]				
[10] [***]				
5513 49 00	--	Other woven fabrics	m2	[13][10%]
5514		Woven fabr ics of synt het ic st apl e fibr es, cont aining l ess t han 85% by weight of such fibr es, mixed mainly or sol ely wit h cot t on, of a weight exceeding 170 g/m2		
	-	Unbleached or bleached :		
5514 11	--	Of polyester staple fibres, plain weave :		
5514 11 10	---	Unbleached	m2	[13][10%]
5514 11 20	---	Bleached	m2	[13][10%]
5514 12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres :		

5514 12 10	---	Unbleached	m2	[13][10%]
5514 12 20	---	Bleached	m2	[13][10%]
[11] [***]				
5514 19	--	Other :		
5514 19 10	---	Unbleached	m2	[13][10%]
5514 19 20	---	Bleached	m2	[13][10%]
	-	Dyed :		
5514 21 00	--	Of polyester staple fibres, plain weave	m2	[13][10%]
5514 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	[13][10%]
5514 23 00	--	Other woven fabrics of polyester staple fibres	m2	[13][10%]
[6] [5514 29 00	–	Other woven fabrics	m2	[14][10%]
5514 30	-	Of yarns of different colours:		
5514 30 11	----	Of polyester staple fibres, plain weave	m2	[14][10%]
5514 30 12	----	3-thread or 4-thread twill, including cross twill of polyester staple fibres	m2	[14][10%]
5514 30 13	----	Other woven fabrics of polyester staple fibres	m2	[14][10%]
5514 30 19	----	Other woven fabrics	m2	[14][10%]]
	-	Printed :		
5514 41 00	--	Of polyester staple fibres, plain weave	m2	[13][10%]
5514 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	[13][10%]
5514 43 00	--	Other woven fabrics of polyester staple fibres	m2	[13][10%]
5514 49 00	--	Other woven fabrics	m2	[13][10%]
5515		Other woven fabr ics of synt het ic st apl e fibr es		
	-	Of polyester staple fibres :		
5515 11	--	Mixed mainly or solely with viscose rayon staple fibres :		
5515 11 10	---	Unbleached	m2	[13][10%]
5515 11 20	---	Bleached	m2	[13][10%]
5515 11 30	---	Dyed	m2	[13][10%]
5515 11 40	---	Printed	m2	[13][10%]
5515 11 90	---	Other	m2	[13][10%]
5515 12	--	Mixed mainly or solely with man-made filaments :		
5515 12 10	---	Unbleached	m2	[13][10%]
5515 12 20	---	Bleached	m2	[13][10%]
5515 12 30	---	Dyed	m2	[13][10%]
5515 12 40	---	Printed	m2	[13][10%]
5515 12 90	---	Other	m2	[13][10%]
5515 13	--	Mixed mainly or solely with wool or fine animal hair :		
5515 13 10	---	Unbleached	m2	[13][10%]
5515 13 20	---	Bleached	m2	[13][10%]
5515 13 30	---	Dyed	m2	[13][10%]
5515 13 40	---	Printed	m2	[13][10%]

5515 13 90	---	Other	m2	[13][10%]
5515 19	--	Other :		
5515 19 10	---	Unbleached	m2	[13][10%]
5515 19 20	---	Bleached	m2	[13][10%]
5515 19 30	---	Dyed	m2	[13][10%]
5515 19 40	---	Printed	m2	[13][10%]
5515 19 90	---	Other	m2	[13][10%]
	-	Of acrylic or modacrylic staple fibres :		
5515 21	--	Mixed mainly or solely with man-made filaments :		
5515 21 10	---	Unbleached	m2	[13][10%]
5515 21 20	---	Bleached	m2	[13][10%]
5515 21 30	---	Dyed	m2	[13][10%]
5515 21 40	---	Printed	m2	[13][10%]
5515 21 90	---	Other	m2	[13][10%]
5515 22	--	Mixed mainly or solely with wool or fine animal hair :		
5515 22 10	---	Unbleached	m2	[13][10%]
5515 22 20	---	Bleached	m2	[13][10%]
5515 22 30	---	Dyed	m2	[13][10%]
5515 22 40	---	Printed	m2	[13][10%]
5515 22 90	---	Other	m2	[13][10%]
5515 29	--	Other :		
5515 29 10	---	Unbleached	m2	[13][10%]
5515 29 20	---	Bleached	m2	[13][10%]
5515 29 30	---	Dyed	m2	[13][10%]
5515 29 40	---	Printed	m2	[13][10%]
5515 29 90	---	Other	m2	[13][10%]
	-	Other woven fabrics :		
5515 91	--	Mixed mainly or solely with man-made filaments :		
5515 91 10	---	Unbleached	m2	[13][10%]
5515 91 20	---	Bleached	m2	[13][10%]
5515 91 30	---	Dyed	m2	[13][10%]
5515 91 40	---	Printed	m2	[13][10%]
5515 91 90	---	Other	m2	[13][10%]
[12] [***]				
5515 99	--	Other :		
5515 99 10	---	Unbleached	m2	[13][10%]
5515 99 20	---	Bleached	m2	[13][10%]
5515 99 30	---	Dyed	m2	[13][10%]
5515 99 40	---	Printed	m2	[13][10%]
5515 99 90	---	Other	m2	[13][10%]

5516		**Woven fabrics of artificial staple fibres**		
	-	**Containing 85% or more by weight of artificial staple fibres :**		
5516 11	--	Unbleached or bleached :		
5516 11 10	---	Unbleached	m2	[13][10%]
5516 11 20	---	Bleached	m2	[13][10%]
5516 12 00	--	Dyed	m2	[13][10%]
5516 13 00	--	Of yarns of different colours	m2	[13][10%]
5516 14	--	Printed :		
5516 14 10	---	Spun rayon printed shantung	m2	[13][10%]
5516 14 20	---	Spun rayon printed linen	m2	[13][10%]
5516 14 90	---	Other	m2	[13][10%]
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :		
5516 21	--	Unbleached or bleached :		
5516 21 10	---	Unbleached	m2	[13][10%]
5516 21 20	---	Bleached	m2	[13][10%]
5516 22 00	--	Dyed	m2	[13][10%]
5516 23 00	--	Of yarns of different colours	m2	[13][10%]
5516 24 00	--	Printed	m2	[13][10%]
	-	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 :		
5516 31 10	---	Unbleached	m2	[13][10%]
5516 31 20	---	Bleached	m2	[13][10%]
5516 32 00	--	Dyed	m2	[13][10%]
5516 33 00	--	Of yarns of different colours	m2	[13][10%]
5516 34 00	--	Printed	m2	[13][10%]
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516 41	--	Unbleached or bleached :		
5516 41 10	---	Unbleached	m2	[13][10%]
5516 41 20	---	Bleached	m2	[13][10%]
5516 42 00	--	Dyed	m2	[13][10%]
5516 43 00	--	Of yarns of different colours	m2	[13][10%]
5516 44 00	--	Printed	m2	[13][10%]
	-	Other :		
5516 91	--	Unbleached or bleached :		
5516 91 10	---	Unbleached	m2	[13][10%]
5516 91 20	---	Bleached	m2	[13][10%]
5516 92 00	--	Dyed	m2	[13][10%]
5516 93 00	--	Of yarns of different colours	m2	[13][10%]
5516 94 00	--	Printed	m2	[13][10%]
"5503 10 00	-	Of nylon or other polyamides	kg.	16%"

4. Substituted for "16%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

5. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5513 22 00	--	3-thread or 4-thread twill, including cross twill, m2 of polyester staple fibres	M2	16%"

6. Substituted by the seventh schedule of Finance Act, 2006, w.e.f.01.01.2007. Prior to substitution, it read as under:

"5514 29 00	--	Other woven fabrics	m2	[4] [8%]
	-	Of yarns of different colours :		
5514 31 00	--	Of polyester staple fibres, plain weave	m2	[4] [8%]
5514 32 00	--	3-thread or 4-thread twill, including cross twill, m2 of polyester staple fibres	16%	
5514 33 00	--	Other woven fabrics of polyester staple fibres	m2	[4] [8%]
5514 39 00	--	Other woven fabrics	m2	[4] [8%]"

7. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5513 32 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	[4] [8%]"

8. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5513 33 00	--	Other woven fabrics of polyester staple fibres	m2	[4] [8%]"

9. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5513 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	[4] [8%]"

10. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5513 43 00	--	Other woven fabrics of polyester staple fibres	m2	[4] [8%]"

11. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5514 13	--	Other woven fabrics of polyester staple fibres :		
5514 13 10	---	Unbleached	m2	[4] [8%]
5514 13 20	---	Bleached	m2	[4] [8%]"

12. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"5515 92	--	Mixed mainly or solely with wool or fine animal hair :		
5515 92 10	---	Unbleached	m2	[4] [8%]
5515 92 20	---	Bleached	m2	[4] [8%]
5515 92 30	---	Dyed	m2	[4] [8%]
5515 92 40	---	Printed	m2	[4] [8%]
5515 92 90	---	Other	m2	[4] [8%]"

13. Substituted by the Finance Act, 2010 for the following : -"[4][8%]"

14. Substituted by the Finance Act, 2010 for the following : -"8%"