

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 5510¹ 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 5515¹ or 5516²;, 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

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
(1)		(2)
5501		SYNTHETIC FILAMENT TOW

5501 10 00	-	Of nylon or other polyamides
5501 20 00	-	Of polyesters
5501 30 00	-	Acrylic or modacrylic
2 [5501 40 00	-	of polypropylene
5501 90	-	Other :
5501 90 10	---	Of polypropylene
5501 90 90	---	Other
5502		ARTIFICIAL FILAMENT TOW
5502 00	-	Artificial filament tow :
5502 00 10	---	Acetate rayon tow
5502 00 20	---	Viscose rayon tow
5502 00 90	---	Other
5503		Synthetic staple fibres, not carded, combed or otherwise processed for spinning
	3 [-	Of nylon or other polyamides:
5503 11 00	--	Of aramids
5503 19 00	-	Other
5503 20 00	-	Of polyesters
5503 30 00	-	Acrylic or modacrylic
5503 40 00	-	Of polypropylene
5503 90	-	Other :
5503 90 10	---	Polyvinyl staple fibre
5503 90 20	---	Polyvinyl chloride staple fibre
5503 90 90	---	Other
5504		Artificial staple fibres, not carded, combed or otherwise processed for spinning
5504 10 00	-	Of viscose rayon
5504 90	-	Other
5504 90 10	---	Acetate rayon staple fibre
5504 90 20	---	Polynosic staple fibre
5504 90 30	---	High wet modulus staple fibre
5504 90 90	---	Other
5505		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCKS)
5505 10	-	Of synthetic fibers :
5505 10 10	---	Of acrylic

5505 10 90	---	Other
5505 20 00	-	Of artificial fibres
5506		Synthetic staple fibres, carded, combed or otherwise processed for spinning
5506 10 00	-	Of nylon or other polyamides
5506 20 00	-	Of polyesters
5506 30 00	-	Acrylic or modacrylic
5506 90	-	Other :
5506 90 10	---	Polypropylene tops
5506 90 90	---	Other
5507		ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE P
5507 00	-	Artificial staple fibres, carded, combed or otherwise processed for spinning :
5507 00 10	---	Acetate rayon tops
5507 00 20	---	Viscose tops
5507 00 30	---	Polynosic tops
5507 00 40	---	High wet modulus tops
5507 00 90	---	Other
5508		Sewing thread of man-made staple fibres, whether or not put up for reta
5508 10 00	-	Of synthetic staple fibres
5508 20 00	-	Of artificial staple fibres
5509		Yarn (other than sewing thread) of synthetic staple fibres, not put up for
	-	Containing 85% or more by weight of staple fibres of nylon or other polyami
5509 11 00	---	Single yarn
5509 12 00	---	Multiple (folded) or cabled yarn
	-	Containing 85% or more by weight of polyester staple fibres :
5509 21 00	---	Single yarn
5509 22 00	---	Multiple (folded) or cabled yarn
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :
5509 31 00	---	Single yarn
5509 32 00	---	Multiple (folded) or cabled yarn
	-	Other yarn, containing 85% or more by weight of synthetic staple fibres :
5509 41		Single yarn :
5509 41 10	---	Polypropylene spun yarn
5509 41 20	---	Polyvinyl acetate spun yarn

5509 41 30	---	Polyvinyl chloride spun yarn
5509 41 90	---	Other
5509 42	--	Multiple (folded) or cabled yarn :
5509 42 10	---	Polypropylene spun yarn
5509 42 20	---	Polyvinyl acetate (PVA) spun yarn
5509 42 30	---	Polyvinyl chloride (PVC) spun yarn
5509 42 90	---	Other
	-	Other yarn, of polyester staple fibres :
5509 51 00	--	Mixed mainly or solely with artificial staple fibres
5509 52 00	--	Mixed mainly or solely with wool or fine animal hair
5509 53 00	--	Mixed mainly or solely with cotton
5509 59 00	--	Other
	-	Other yarn, of acrylic or modacrylic staple fibres :
5509 61 00	--	Mixed mainly or solely with wool or fine animal hair
5509 62 00	--	Mixed mainly or solely with cotton
5509 69 00	--	Other
	-	Other yarn :
5509 91 00	--	Mixed mainly or solely with wool or fine animal hair
5509 92 00	--	Mixed mainly or solely with cotton
5509 99 00	--	Other
5510		Yar n (ot her t han sewing t hr ead) of ar t ificial st apl e fibr es, not put u
	-	Containing 85% or more by weight of artificial staple fibres :
5510 11	--	Single yarn :
5510 11 10	---	Viscose rayon spun yarn
5510 11 20	---	Acetate rayon spun yarn
5510 11 90	---	Other
5510 12	--	Multiple (folded) or cabled yarn :
5510 12 10	---	Viscose rayon spun yarn
5510 12 20	---	Acetate rayon spun yarn
5510 12 90	---	Other
5510 20	-	Other yarn, mixed mainly or solely with wool or fine animal hair :
5510 20 10	---	Viscose rayon spun yarn
5510 20 20	---	Acetate rayon spun yarn

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

5512 91	--	Unbleached or bleached :
5512 91 10	---	Unbleached
5512 91 20	---	Bleached
5512 99	--	Other :
5512 99 10	---	Dyed
5512 99 20	---	Printed
5512 99 90	---	Other
5513		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of cotton, of a weight not exceeding 170 g/m ²
	-	Unbleached or bleached :
5513 11	--	Of polyester staple fibres, plain weave :
5513 11 10	---	Unbleached
5513 11 20	---	Bleached
5513 12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres :
5513 12 10	---	Unbleached
5513 12 20	---	Bleached
5513 13	--	Other woven fabrics of polyester staple fibres :
5513 13 10	---	Unbleached
5513 13 20	---	Bleached
5513 19	--	Other woven fabrics :
5513 19 10	---	Unbleached
5513 19 20	---	Bleached
	-	Dyed :
5513 21 00	--	Of polyester staple fibres, plain weave
5 [***]		
5513 23 00	--	Other woven fabrics of polyester staple fibres
5513 29 00	--	Other woven fabrics
	-	Of yarns of different colours :
5513 31 00	--	Of polyester staple fibres, plain weave
7 [***]		
8 [***]		
5513 39 00	--	Other woven fabrics
	-	Printed :

5513 41 00		Of polyester staple fibres, plain weave
9 [***]		
10 [***]		
5513 49 00	--	Other woven fabrics
5514		Woven fabrics of synthetic staple fibres, containing less than 85% by weight cotton, of a weight exceeding 170 g/m ²
	-	Unbleached or bleached :
5514 11	--	Of polyester staple fibres, plain weave :
5514 11 10	---	Unbleached
5514 11 20	---	Bleached
5514 12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres :
5514 12 10	---	Unbleached
5514 12 20	---	Bleached
11 [***]		
5514 19	--	Other :
5514 19 10	---	Unbleached
5514 19 20	---	Bleached
	-	Dyed :
5514 21 00	--	Of polyester staple fibres, plain weave
5514 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514 23 00	--	Other woven fabrics of polyester staple fibres
6 [5514 29 00	_	Other woven fabrics
5514 30	-	Of yarns of different colours:
5514 30 11	----	Of polyester staple fibres, plain weave
5514 30 12	----	3-thread or 4-thread twill, including cross twill of polyester staple fibres
5514 30 13	----	Other woven fabrics of polyester staple fibres
5514 30 19	----	Other woven fabrics
	-	Printed :
5514 41 00	--	Of polyester staple fibres, plain weave
5514 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres
5514 43 00	--	Other woven fabrics of polyester staple fibres
5514 49 00	--	Other woven fabrics
5515		Other woven fabrics of synthetic staple fibres

	-	Of polyester staple fibres :
5515 11	--	Mixed mainly or solely with viscose rayon staple fibres :
5515 11 10	---	Unbleached
5515 11 20	---	Bleached
5515 11 30	---	Dyed
5515 11 40	---	Printed
5515 11 90	---	Other
5515 12	--	Mixed mainly or solely with man-made filaments :
5515 12 10	---	Unbleached
5515 12 20	---	Bleached
5515 12 30	---	Dyed
5515 12 40	---	Printed
5515 12 90	---	Other
5515 13	--	Mixed mainly or solely with wool or fine animal hair :
5515 13 10	---	Unbleached
5515 13 20	---	Bleached
5515 13 30	---	Dyed
5515 13 40	---	Printed
5515 13 90	---	Other
5515 19	--	Other :
5515 19 10	---	Unbleached
5515 19 20	---	Bleached
5515 19 30	---	Dyed
5515 19 40	---	Printed
5515 19 90	---	Other
	-	Of acrylic or modacrylic staple fibres :
5515 21	--	Mixed mainly or solely with man-made filaments :
5515 21 10	---	Unbleached
5515 21 20	---	Bleached
5515 21 30	---	Dyed
5515 21 40	---	Printed
5515 21 90	---	Other
5515 22	--	Mixed mainly or solely with wool or fine animal hair :

5515 22 10	---	Unbleached
5515 22 20	---	Bleached
5515 22 30	---	Dyed
5515 22 40	---	Printed
5515 22 90	---	Other
5515 29	--	Other :
5515 29 10	---	Unbleached
5515 29 20	---	Bleached
5515 29 30	---	Dyed
5515 29 40	---	Printed
5515 29 90	---	Other
	-	Other woven fabrics :
5515 91	--	Mixed mainly or solely with man-made filaments :
5515 91 10	---	Unbleached
5515 91 20	---	Bleached
5515 91 30	---	Dyed
5515 91 40	---	Printed
5515 91 90	---	Other
12 [***]		
5515 99	--	Other :
5515 99 10	---	Unbleached
5515 99 20	---	Bleached
5515 99 30	---	Dyed
5515 99 40	---	Printed
5515 99 90	---	Other
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
5516 11 20	---	Bleached
5516 12 00	--	Dyed
5516 13 00	--	Of yarns of different colours
5516 14	--	Printed :

5516 14 10	---	Spun rayon printed shantung
5516 14 20	---	Spun rayon printed linen
5516 14 90	---	Other
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly c
5516 21	--	Unbleached or bleached :
5516 21 10	---	Unbleached
5516 21 20	---	Bleached
5516 22 00	--	Dyed
5516 23 00	--	Of yarns of different colours
5516 24 00	--	Printed
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly c
5516 31	--	Unbleached or bleached :
5516 31 10	---	Unbleached
5516 31 20	---	Bleached
5516 32 00	--	Dyed
5516 33 00	--	Of yarns of different colours
5516 34 00	--	Printed
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly c
5516 41	--	Unbleached or bleached :
5516 41 10	---	Unbleached
5516 41 20	---	Bleached
5516 42 00	--	Dyed
5516 43 00	--	Of yarns of different colours
5516 44 00	--	Printed
	-	Other :
5516 91	--	Unbleached or bleached :
5516 91 10	---	Unbleached
5516 91 20	---	Bleached
5516 92 00	--	Dyed
5516 93 00	--	Of yarns of different colours
5516 94 00	--	Printed
"5503 10 00	-	Of nylon or other polyamides

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%"
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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	<u>4</u> [8%]
	-	Of yarns of different colours :		
5514 31 00	--	Of polyester staple fibres, plain weave	m2	<u>4</u> [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	<u>4</u> [8%]
5514 39 00	--	Other woven fabrics	m2	<u>4</u> [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	<u>4</u> [8%]"
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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	<u>4</u> [8%]"
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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	<u>4</u> [8%]"
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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	<u>4</u> [8%]"
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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 10	---	Unbleached	m2	<u>4</u> [8%]
5514 20	---	Bleached	m2	<u>4</u> [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%"