

Central Excise Tariff (Amendment) Act, 2004**Chapter VI - Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage****CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE****NOTES**

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
0601 10 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	
0601 20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601 20 10- --	Bulbs, horticultural	kg.	
...	Chicory plants and roots:		
0601 20 21	Plants	kg.	
0601 20 22	Roots	kg.	
0601 20 90 ---	Other	kg.	
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
0602 10 00	Unrooted cuttings and slips	kg.	
0602 20	Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts:		
0602 20 10 ---	Edible fruit or nut trees, grafted or not	kg.	
0602 20 20 ---	Cactus	kg.	
0602 20 90 ---	Other	kg.	
0602 30 00	Rhododendrons and azaleas, grafted or not	kg.	
0602 40 00	Roses, grafted or not	kg.	
0602 90	Other:		
0602 90 10- --	Mushroom spawn	kg.	

0602 90 20 ---	Flowering plants (excluding roses and rhododendrons)	kg.	
0602 90 30 ---	Tissue culture plant	kg.	
0602 90 90- --	Other	kg.	
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0603 10 00	Fresh	kg.	
0603 90 00	Other	kg.	
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
0604 10 00	Mosses and lichens	kg.	
-	Other:		
0604 91 00 --	Fresh	kg.	
0604 99 00 --	Other	kg.	