

Central Excise Tariff (Amendment) Act, 2004

Chapter XLVI - Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK NOTES

1. 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, 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, horse-hair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) wall coverings of heading 4814;
- (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
- (c) footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 4601, 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.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

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)		
4601 20	-Mats, matting and screens of vegetable materials:		
4601 20 10	--- Mats and matting of coir, bound in parallel strands	kg.	Nil
4601 20 20	--- Mats and matting not elsewhere included or specified (for example, grass mats)	kg.	Nil
4601 20 90	--- Other	kg.	Nil
	- Other:		
4601 91 00	-- -Of vegetable materials	kg.	Nil
4601 99 00	-- Other	kg.	Nil
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		
4602 10	- Of vegetable materials:		
	-- Of palm leaves:		
4602 10 11	-- Baskets	kg.	Nil
4602 10 19	--- Other	kg.	Nil
4602 10 90	--- Other	kg.	Nil
4602 90 00	- Other	kg.	Nil

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