

Central Excise Tariff (Amendment) Act, 2004**Chapter LI - Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric**

CHAPTER 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC NOTES

1. Throughout this Schedule:

(a) "wool" means the natural fibre grown by sheep or lambs;

(b) "fine animal hair" means the hair of alpaca, ilama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0503).

2. In relation to the products of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products falling under heading 5106 or 5107 or 5108 or 5109, printing, bleaching, merchandising, twisting, texturising, doubling, multiple-folding, cabling, any other like process, any combination of these processes and the conversion of any form of any of the said product into another form of such product, shall amount to 'manufacture'.

4. In relation to the products of headings 5111, 5112 and 5113 milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5101	WOOL, NOT CARDED OR COMBED		
	- Greasy, including fleece-washed wool:		
5101 11 00	Shorn wool	kg.	Nil
5101 19 00	-- Other	kg.	Nil
	- Degreased, not carbonised		
5101 21 00	Shorn wool	kg.	Nil
5101 29 00	-- Other	kg.	Nil
5101 30 00	- Carbonised	kg.	Nil
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED		

	- Fine animal hair:		
5102 11	-- Of Kashmir (cashmere) goats:		
5102 11 10	-- Marine Angora	kg.	Nil
5102 11 90	--- Other	kg.	Nil
5102 19	-- Other:		
5102 19 10	-- Marine Angora	kg.	Nil
5102 19 90	--- Other	kg.	Nil
5102 20	- Coarse animal hair:		
5102 20 10	--- Goat hair (other than Angora)	kg.	Nil
5102 20 90	--- Other (excluding pig and boar bristles)	kg.	Nil
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
5103 10	- Noils of wool or of fine animal hair:		
5103 10 10	-- Noils of wool	kg.	Nil
5103 10 90	--- Other	kg.	Nil
5103 20	- Other waste of wool or of fine animal hair:		
5103 20 10	--- Waste of sheep's and lamb's wool	kg.	Nil
5103 20 20	--- Yarn waste	kg.	Nil
5103 20 90	--- Other	kg.	Nil
5103 30 00	- Waste of coarse animal hair	kg.	Nil
5104	GARNETTED STOCK OF WOOL OR OF FINE OR		

	COARSE ANIMAL HAIR		
5104 00	Garnetted stock of wool or of fine or coarse animal hair:		
5104 00 10	--- Shoddy wool	kg.	Nil
5104 00 90	--- Other	kg.	Nil
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
5105 10 00	- Carded wool	kg.	16%
	Wool tops and other combed wool:		
5105 21 00	-- Combed wool in fragments	kg.	16%
5105 29	-- Other:		
5105 29 10	--- Wool tops	kg.	16%
5105 29 90	--- Other	kg.	16%
	- Fine animal hair, carded or combed:		
5105 31 00	-- -Of Kashmir (cashmere) goats	kg.	16%
5105 39 00	-- Other	kg.	16%
5105 40 00	- Coarse animal hair, carded or combed	kg.	16%
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
5106 10	Containing 85% or more by weight of wool:		
5106 10 10	-- Shoddy woollen yarn	kg.	16%
5106 10 20	--- Munga woollen yarn	kg.	16%

5106 10 90	--- Other	kg.	16%
5106 20	- Containing less than 85% by weight of wool:		
5106 20 10	--- Shoddy woollen yarn	kg.	16%
5106 20 20	-- Munga woollen yarn	kg.	16%
5106 20 90	--- Other	kg.	16%
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
5107 10	- Containing 85% or more by weight of wool:		
5107 10 10	--- Worsted hosiery yarn	kg.	16%
5107 10 20	--- Worsted knitted yarn	kg.	16%
5107 10 30	--- Worsted weaving yarn	kg.	16%
5107 10 40	--- Woollen carpet yarn	kg.	16%
5107 10 90	--- Other	kg.	16%
5107 20	Containing less than 85% by weight of wool:		
5107 20 10	--- Worsted hosiery yarn	kg.	16%
5107 20 20	--- Worsted knitted yarn	kg.	16%
5107 20 30	--- Worsted weaving yarn	kg.	16%
5107 20 40	--- Woollen carpet yarn	kg.	16%
5107 20 90	--- Other	kg.	16%
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
5108 10 00	- Carded	kg.	16%
5108 20 00	- Combed	kg.	16%
	YARN OF WOOL OR FINE		

5109	ANIMAL HAIR, PUT UP FOR RETAIL SALE		
5109 10	- Containing 85% or more by weight of wool or of fine animal hair:		
5109 10 10	--- Hosiery wool	kg.	16%
5109 10 90	--- Other	kg.	16%
5109 90 00	- Other	kg.	16%
5110	YARN OF COARSE ANIMAL HAIR OR OF HORSE-HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE		
5110 00	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale:		
5110 00 10	--- Put up for retail sale	kg.	16%
5110 00 20	--- Other	kg.	16%
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		
	Containing 85% or more by weight of wool or of fine animal hair:		
5111 11	-- Of a weight not exceeding 300 g/ m ² :		
5111 11 10	--- Unbleached	m ²	16%
5111 11 20	--- Bleached	m ²	16%
5111 11 30	--- Dyed	m ²	16%
5111 11 40	--- Printed	m ²	16%

5111 11 90	--- Other	m ²	16%
5111 19	-- Other:		
5111 19 10	--- Unbleached	m ²	16%
5111 19 20	--- Bleached	m ²	16%
5111 19 30	--- Dyed	m ²	16%
5111 19 40	--- Printed	m ²	16%
5111 19 90	--- Other	m ²	16%
5111 20	Other, mixed mainly or solely with man-made filaments:		
5111 20 10	--- Unbleached	m ²	16%
5111 20 20	--- Bleached	m ²	16%
5111 20 30	--- Dyed	m ²	16%
5111 20 40	--- Printed	m ²	16%
5111 20 90	--- Other	m ²	16%
5111 30	Other, mixed mainly or solely with man-made staple fibres:		
5111 30 10	--- Unbleached	m ²	16%
5111 30 20	--- Bleached	m ²	16%
5111 30 30	--- Dyed	m ²	16%
5111 30 40	--- Printed	m ²	16%
5111 30 90	--- Other	m ²	16%
5111 90	- Other:		
5111 90 10	--- Unbleached	m ²	16%
5111 90 20	--- Bleached	m ²	16%
5111 90 30	--- Dyed	m ²	16%

5111 90 40	--- Printed	m ²	16%
5111 90 90	--- Other	m ²	16%
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
	Containing 85% or more by weight of wool or		
	of fine animal hair:		
5112 11	Of a weight not exceeding 200 g/m ² :		
5112 11 10	--- Unbleached	m ²	16%
5112 11 20	--- Bleached	m ²	16%
5112 11 30	--- Dyed	m ²	16%
5112 11 40	--- Printed	m ²	16%
5112 11 90	--- Other	m ²	16%
5112 19	-- Other:		
5112 19 10	--- Unbleached	m ²	16%
5112 19 20	--- Bleached	m ²	16%
5112 19 30	--- Dyed	m ²	16%
5112 19 40	--- Printed	m ²	16%
5112 19 90	--- Other	m ²	16%
5112 20	- Other, mixed mainly or solely with man-made filaments:		
5112 20 10	--- Unbleached	m ²	16%
5112 20 20	--- Bleached	m ²	16%
5112 20 30	--- Dyed	m ²	16%

5112 20 40	--- Printed	m ²	16%
5112 20 90	--- Other	m ²	16%
5112 30	Other, mixed mainly or solely with man-made staple fibres:		
5112 30 10	--- Unbleached	m ²	16%
5112 30 20	--- Bleached	m ²	16%
5112 30 30	--- Dyed	m ²	16%
5112 30 40	--- Printed	m ²	16%
5112 30 90	--- Other	m ²	16%
5112 90	- Other:		
5112 90 10	--- Unbleached	m ²	16%
5112 90 20	--- Bleached	m ²	16%
5112 90 30	--- Dyed	m ²	16%
5112 90 40	--- Printed	m ²	16%
5112 90 90	--- Other	m ²	16%
5113	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR		
5113 00	Woven fabrics of coarse animal hair or of horse-hair:		
5113 00 10	--- Unbleached	m ²	16%
5113 00 20	--- Bleached	m ²	16%
5113 00 30	--- Dyed	m ²	16%
5113 00 40	--- Printed	m ²	16%
5113 00 90	--- Other	m ²	16%

* For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.

* For effective rates of Cess on the specified goods of this Chapter -please see Appendix IV.
