

Central Excise Tariff (Amendment) Act, 2004

Chapter LVII - Carpets and Other Textile Floor Coverings

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS NOTES

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.
3. For the purposes of heading 5702, the term "machines" shall not include manually operated implements, used independently by hand, such as hoking guns, tufting guns and knitting guns.

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

5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
570110 00	- Of wool or fine animal hair	m ²	16%
5701 90	- Of other textile materials:		
5701 90 10	-- Of cotton	m ²	16%
570190 90	-- Other	m ²	16%
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	16%
5702 20	- Floor coverings of coconut fibres (coir):		

5702 20 10	-- Coir matting, woven	m ²	16%
5702 20 20	-- Coir carpets and other rugs	m ²	16%
5702 20 90	-- Other	m ²	16%
	- Other, of pile construction, not made up:		
5702 31	-- Of wool or fine animal hair:		
5702 31 10	-- Carpets	m ²	16%
5702 31 20	-- Druggets	m ²	16%
5702 31 30	-- Mats and matting	m ²	16%
5702 31 40	-- Carpeting, floor rugs and the like	m ²	16%
5702 31 90	-- Other	m ²	16%
5702 32	-- Of man-made textile material:		
5702 32 10	-- Carpets, carpeting and rugs and the like	m ²	16%
5702 32 20	-- Mats and matting	m ²	16%
5702 32 90	-- Other	m ²	16%
5702 39	-- Of other textile materials:		
5702 39 10	-- Carpets and other floor coverings	m ²	16%

	other than durries of cotton		
5702 39 20	-- Carpets and other floor coverings, of silk	m ²	16%
	- Other, of pile construction, made up:		
5702 41	-- Of wool or fine animal hair:		
5702 41 10	-- Carpets	m ²	16%
5702 41 20	-- Druggets	m ²	16%
5702 41 30	-- Mats and matting	m ²	16%
5702 41 40	-- Other	m ²	16%
5702 42	-- Of man made textile materials:		
5702 42 10	-- Carpets, carpeting and rugs	m ²	16%
5702 42 20	-- Mats and mattings	m ²	16%
5702 42 90	-- Other	m ²	16%
570249	-- Of other textile materials:		
5702 49 10	-- Carpets and other floor coverings other than durries of cotton	m ²	16%

5702 49 20	-- Carpets and other floor coverings, of silk	m ²	16%
5702 49 90	-- Other	m ²	16%
	- Other, not of pile construction, not made up:		
5702 51	-- Of wool or fine animal hair:		
5702 51 10	-- Carpets	m ²	16%
5702 51 20	-- Druggets	m ²	16%
5702 51 30	-- Mats and matting	m ²	16%
5702 51 40	-- Other	m ²	16%
5702 52	-- Of man-made textile materials:		
5702 52 10	-- Carpets, carpeting and rugs	m ²	16%
5702 52 20	-- Mats and mattings	m ²	16%
5702 52 90	-- Other	m ²	16%
5702 59	-- Of other textile materials:		
5702 59 10	-- Carpets and other floor coverings, of cotton other than durries	m ²	16%

5702 59 20	-- Carpets and other floor coverings, of silk	m ²	16%
5702 59 30	-- Place mat and other similar goods	m ²	16%
5702 59 90	-- Other	m ²	16%
	- Other, not of pile construction, made up:		
5702 91	-- Of wool or fine animal hair:		
5702 91 10	-- Carpets	m ²	16%
5702 91 20	-- Druggets	m ²	16%
5702 91 30	-- Mats and matting	m ²	16%
5702 91 40	-- Other	m ²	16%
5702 92	-- Of man-made textile materials:		
5702 92 10	-- Carpets, carpeting and rugs	m ²	16%
5702 92 20	-- Mats and mattings	m ²	16%
5702 92 90	-- Other	m ²	16%
5702 99	-- Of other textile materials:		
5702 99 10	-- Carpets and other floor coverings, of cotton other than durries	m ²	16%

5702 99 20	-- Carpets and other floor coverings, of silk	m ²	16%
5702 99 90	-- Other	m ²	16%
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP		
5703 10	- Of wool or fine animal hair:		
5703 10 10	-- Carpets	m ²	16%
5703 10 20	-- Mats and matting	m ²	16%
5703 10 90	-- Other	m ²	16%
5703 20	- Of nylon or other polyamides:		
5703 20 10	-- Carpets, carpeting and rugs	m ²	16%
5703 20 20	-- 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	m ²	16%
5703 20 90	-- Other	m ²	16%
5703 30	- Of other man-made textile materials:		
5703 30 10	-- Carpets, carpeting and rugs	m ²	16%

5703 30 20	-- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	m ²	16%
5703 30 90	-- Other	m ²	16%
5703 90	- Of other textile materials:		
5703 90 10	-- Carpets and other floor coverings, of cotton, other than durries	m ²	,
5703 90 90	-- Other	m ²	16%
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP		
5704 10 00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	16%
5704 90	- Other:		
5704 90 10	-- Cotton	m ²	16%
5704 90 20	-- woollen, other than artware	m ²	16%
5704 90 90	-- Other	m ²	16%

5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP		
5705 00	- Other carpets and other textile floor coverings, whether or not made up:		
	-- Carpets:		
5705 00 11	 Of silk	m ²	16%
5705 00 19	----Other	m ²	16%
	--- Durries:		
5705 00 21	----Durries cotton	m ²	16%
5705 00 22	----Durries of man- made fibres	m ²	16%
5705 00 23	----Durries of wool	m ²	16%
5705 00 29	----Other	m ²	16%
	-- Of jute:		
5705 00 31	----Of blended jute	m ²	16%
5705 00 32	----Of coir jute	m ²	16%
5705 00 39	----Other	m ²	16%
	-- Carpets, carpeting, rugs, mats and matings:		

5705 00 41	---knitted	m ²	16%
5705 00 49	---Other	m ²	16%
5705 00 90	-- Other	m ²	16%

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