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Central Excise Tariff (Amendment) Act, 2004

Chapter LIX - Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use

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CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

(a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, Chapter 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15C and 30C (usually Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, Chapter 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5905, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).

4. For the purposes of heading 5906, the expression "rubberised textile fabrics" means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m^2; or

(ii) weighing more than 1,500 g/$m^2$and containing more than 50% by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

(a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, Chapter 58

or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) wood veneered on a backing of textile fabrics (heading 4408);

(f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(h) metal foil on a backi ng of textile fabrics (Section XV).

6. Heading 5910 does not apply to:

(a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

(iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT		

	FOUNDATIONS		
5901 10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like:		
5901 10 10	-- Of cotton	m^2	16%
5901 10 20	-- Prepared painting canvas	m^2	16%
5901 10 90	-- Other	m^2	16%
5901 90	- Other:		
5901 90 10	-- Tracing cloth of cotton	m^2	16%
5901 90 20	-- Varnished cambric fabrics (Empire fabrics) tapes	m^2	16%
5901 90 90	-- Other	m^2	16%
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
5902 10	- Of nylon or other polyamides:		
5902 10 10	-- Impregnated with rubber	m^2	16%
5902 10 90	-- Other	m^2	16%
5902 20	- Of polyesters:		
5902 20 10	-- Impregnated with rubber	m^2	16%
5902 20 90	-- Other	m^2	16%
5902 90	- Other:		
5902 30 10	-- Impregnated with rubber	m^2	16%

5902 30 90	-- Other	m^2	16%
5903	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902		
5903 10	- With polyvinyl chloride:		
5903 10 10	-- Imitation leather fabrics of cotton	m^2	16%
5903 10 90	-- Other	m^2	16%
5903 20	- With polyurethane:		
5903 20 10	-- Imitation leather fabrics, of cotton	m^2	16%
5903 20 90	-- Other	m^2	16%
5903 90	- Other:		
5903 90 10	-- Of cotton	m^2	16%
5903 90 20	-- Polyethylene laminated jute fabrics	m^2	16%
5903 90 90	-- Other	m^2	16%
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING		
	APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE		
5904 10 00	- Linoleum	m^2	16%
5904 90	- Other:		
5904 90 10	-- Floor coverings with jute base	m^2	16%
5904 90 90	-- Other	m^2	16%

5905	TEXTILE WALL COVERINGS		
5905 00	- Textile wall coverings:		
5905 10 10	-- Fixed on the backing of any material	kg.	16%
5905 10 90	-- Other	kg.	16%
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	kg.	16%
	- Other:		
5906 91	-- Knitted or crocheted:		
5906 91 10	-- Of cotton	kg.	16%
5906 91 90	-- Of other textile materials	kg.	16%
5906 99	-- Other:		
5906 99 10	-- Insulating tape, electrical of cotton	kg.	16%
5906 99 20	-- Rubberised cotton fabrics, other than knitted or crocheted	kg.	16%
5906 99 90	-- Other	kg.	16%
5907	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE		
5907 00	- Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio		

	back-cloths or the like:		
	-- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:		
5907 00 11	----On the base fabrics of cotton	m^2	16%
5907 00 12	----On the base fabrics of man-made textile material	m^2	16%
5907 00 19	----On base fabrics of other textile materials	m^2	16%
	- Other:		
5907 00 91	----Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m^2	16%
5907 00 92	----Other textile fabrics coated or impregnated	m^2	16%
	with oil or oil preparations		
5907 00 93	----Jute fabrics otherwise impregnated or coated	m^2	16%
5907 00 99	----Other	m^2	16%
5908	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED		
5908 00	- Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric		

	therefor, whether or not impregnated:		
5908 00 10	-- Wicks and gas mantle fabrics, of cotton	kg.	16%
5908 00 20	-- Gas mantles of rayon	kg.	16%
5908 00 90	-- Other	kg.	16%
5909	- TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS		
5909 00	- Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials:		
5909 00 10	-- Of cotton	kg.	16%
5909 00 20	-- Of man-made fibre	kg.	16%
5909 00 90	-- Of other textile materials	kg.	16%
5910	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL		
5910 00	- Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material:		
5910 00 10	-- Cotton canvas ply belting	kg.	16%

5910 00 20	-- Rubberised cotton belting	kg.	16%
5910 00 30	-- Other transmission, conveyer or elevator belts or belting of cotton	kg.	16%
5910 00 40	-- Hair belting	kg.	16%
5910 00 50	-- Flax canvas ply belting	kg.	16%
5910 00 60	-- Fibre belt conveyor	kg.	16%
5910 00 90	-- Other	kg.	16%
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg.	16%
5911 20 00	- Bolting cloth, whether or not made up	m^2	16%
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911 31	-- Weighing less than 650 g/m^2:		
5911 31 10	-- Felt for cotton textile industries, woven	kg.	16%
	-- Woven textiles felt,		

5911 31 20	whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 31 30	-- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 31 40	-- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 31 50	-- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 31 90	-- Other	kg.	16%
5911 32	-- Weighing 650 g/m^{2}or more:		
5911 32 10	-- Felt for cotton textile industries, woven	kg.	16%
5911 32 20	-- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	16%
5911 32 30	-- Cotton fabrics and articles used in machinery and plant	kg.	16%
5911 32 40	-- Jute fabrics and articles used in machinery or plant	kg.	16%
5911 32 50	-- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	16%
5911 32 90	-- Other	kg.	16%
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg.	16%
5911 90	- Other:		

5911 90 10	-- Paper maker's felt, woven	kg.	16%
5911 90 20	-- Gaskets, washers, polishing machinery parts of textile discs and other articles	kg.	16%
5911 90 90	-- Other	kg.	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.