

**SECTION 02
VEGETABLE PRODUCTS**

SECTION II

VEGETABLE PRODUCTS

NOTE

I. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 06

LIVE TREES AND OTHER PLANTS, BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. Subject to the second part of heading No 06.01, 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 and other products of Chapter 7
2. Any reference in heading No. 06.03, or 06.04 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 No 97.01.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
06.01	Bulbs, tubers... rhizomes; chicory plants and roots					
0601.1000.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	U	5	5		
0601.2000.00	tuberous roots, corms, crowns and rhizomes, chicory plants and roots	U	5	5		
06.02	Other live plants, cuttings and slips, mushroom spawn					
0602.1000.00	Unrooted cuttings and slips	U	5	5		
0602.2000.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	U	5	5		
0602.3000.00	Rhododendrons and azaleas, grafted or not	U	5	5		
0602.4000.00	Roses, grafted or not	U	5	5		
0602.9000.00	Other live plants (including their roots), cuttings and slips; mushroom spawn		5	5		
06.03	Cut flowers and flower buds for ornamental purposes, fresh, dried...etc					
0603.1100.00	Roses		20	5		
0603.1200.00	Carnations		20	5		
0603.1300.00	Orchids		20	5		
0603.1400.00	Chrysanthemums		20	5		
0603.1500.00	.)		20	5		
0603.1900.00	Other fresh cut flowers and flower buds		20	5		
0603.9000.00	Other cut flowers & flower buds of kind suitable ornamental purposes fresh,dried,dyed		20	5		
06.04	Other parts of plants for ornamental purposes, fresh, dried...etc					
0604.2000.00	Fresh		20	5		
0604.9000.00	Other, not fresh		20	5		