

CHAPTER 14**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.05).
4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
14.01	Vegetable materials of a kind used primarily for plaiting					
1401.1000.00	Bamboos		5	5		
1401.2000.00	Rattans		5	5		
1401.9000.00	.		5	5		
14.04	Vegetable products not elsewhere specified or included					
1404.2000.00	Cotton linters		5	5		
1404.9010.00	Hard seeds, pips, hulls and nuts of a kind used for carving		5	5		
1404.9090.00	.		5	5		