

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

NOTE

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1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) Wall coverings of heading No. 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles, of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of headings No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
46.01	Plaits, etc; plaiting materials, etc, woven, in sheet form					
4601.2100.00	Of bamboo		20	5		
4601.2200.00	Of rattan		20	5		
4601.2900.00	.		20	5		
4601.9200.00	Of bamboo		20	5		
4601.9300.00	Of rattan		20	5		
4601.9400.00	Of other vegetable materials		20	5		
4601.9910.00	Mats, matting and screens		20	5		
4601.9990.00	Other Plaits and similar products of plaiting material		20	5		
46.02	Basketwork, wickerwork and other articles; articles of loofah					
4602.1100.00	Of bamboo		20	5		
4602.1200.00	Of rattan		20	5		
4602.1900.00	Other Basketwork, wickerwork and other articles, made di		20	5		
4602.9000.00	... Other		20	5		