

**CHAPTER 51**  
**WOOL, FINE AND COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC**

NOTE

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir, or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>51.01</b>	<b>Wool, not carded or combed</b>					
5101.1100.00	Shorn wool		5	5		
5101.1900.00	. Greasy, including fleecewashed wool: Other		5	5		
5101.2100.00	Shorn wool		5	5		
5101.2900.00	. Degreased, not carbonized: Other		5	5		
5101.3000.00	Carbonised		5	5		
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed</b>					
5102.1100.00	Of Kashmir (cashmere) goats		5	5		
5102.1900.00	. Fine animal hair: Other		5	5		
5102.2000.00	Coarse animal hair		5	5		
<b>51.03</b>	<b>Waste of wool or of fine or coarse animalhair, not garnetted stock</b>					
5103.1000.00	Noils of wool or of fine animal hair		5	5		
5103.2000.00	Other waste of wool or of fine animal hair		5	5		
5103.3000.00	Waste of coarse animal hair		5	5		
<b>51.04</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>					
5104.0000.00	.		5	5		
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed</b>					
5105.1000.00	Carded wool		5	5		
5105.2100.00	Combed wool in fragments		5	5		
5105.2900.00	. in fragments)		5	5		
5105.3100.00	Of Kashmir (cashmere) goats		5	5		
5105.3900.00	Other fine animal hair, carded or combed		5	5		
5105.4000.00	Coarse animal hair, carded or combed		5	5		
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale</b>					
5106.1000.00	Containing 85 % or more by weight of wool		10	5		
5106.2000.00	Containing less than 85 % by weight of wool		10	5		
<b>51.07</b>	<b>Yarn of combed wool, not put up for retail sale</b>					
5107.1000.00	Containing 85 % or more by weight of wool		10	5		
5107.2000.00	Containing less than 85 % by weight of wool		10	5		
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale</b>					
5108.1000.00	Carded		10	5		
5108.2000.00	Combed		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale :</b>					
5109.1000.00	Containing 85 % or more by weight of wool or of fine animal hair		20	5		
5109.9000.00	Other Yarn of wool or fine animal hair, put up for retail sale		20	5		
<b>51.10</b>	<b>Yarn of coarse animal hair or of horsehair (incl. gimped horsehair yarn)</b>					
5110.0000.00	Yarn of coarse animal hair or of horsehair (including gimpe		10	5		
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair</b>					
5111.1100.00	Of a weight not exceeding 300 g/m2		20	5		
5111.1900.00	Woven Fabrics of carded wool or carded fine Other		20	5		
5111.2000.00	Other, mixed mainly or solely with manmade filaments		20	5		
5111.3000.00	Other, mixed mainly or solely with manmade staple fibres		20	5		
5111.9000.00	Of a weight exceeding 300 g/m2		20	5		
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair</b>					
5112.1100.00	Of a weight not exceeding 200 g/m2		20	5		
5112.1900.00	. Containing 85		20	5		
5112.2000.00	Other, mixed mainly or solely with manmade filaments		20	5		
5112.3000.00	Other, mixed mainly or solely with manmade staple fibres		20	5		
5112.9000.00	. Containing 85%		20	5		
<b>51.13</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>					
5113.0000.00	.		20	5		