

**CHAPTER 52**  
**COTTON**

NOTES.  
COTTON

Subheading Note.

1.-For the purposes of subheadings 5209.42 and 5211.42, the expression " denim " means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>52.01</b>	<b>Cotton, not carded or combed</b>					
5201.0010.00	Woven fabrics of coarse animal hair, Cotton, not carded or combed, Not ginned		5	5		
5201.0090.00	Woven fabrics of coarse animal hair, Cotton, not carded or combed, Ginned		5	5		
<b>52.02</b>	<b>Cotton waste (incl. yarn waste and garnetted stock)</b>					
5202.1000.00	Yarn waste (including thread waste)		5	5		
5202.9100.00	Garnetted stock		5	5		
5202.9900.00	... Other		5	5		
<b>52.03</b>	<b>Cotton, carded or combed</b>					
5203.0010.00	Carded		5	5		
5203.0020.00	Combed		5	5		
<b>52.04</b>	<b>Cotton sewing thread</b>					
5204.1100.00	Containing 85 % or more by weight of cotton		10	5		
5204.1900.00	... Other (Not pup up for retail sale)		10	5		
5204.2000.00	Put up for retail sale		10	5		
<b>52.05</b>	<b>Cotton yarn, with &gt;=85% cotton, not put up for retail sale</b>					
5205.1100.00	.29 decitex or more (not exceeding 14 metric number)		10	5		
5205.1200.00	.29 decitex but not less than 232		10	5		
5205.1300.00	.56 decitex but not less than 192		10	5		
5205.1400.00	.31 decitex but not less than 125		10	5		
5205.1500.00	Measuring less than 125 decitex (exceeding 80 metric number)		10	5		
5205.2100.00	.29 decitex or more (not exceeding 14 metric number)		10	5		
5205.2200.00	.29 decitex but not less than 232		10	5		
5205.2300.00	.56 decitex but not less than 192		10	5		
5205.2400.00	.31 decitex but not less than 125		10	5		
5205.2600.00	.38		10	5		
5205.2700.00	.38 decitex but not less than 83.		10	5		
5205.2800.00	.33 decitex (exceeding 120 metric number)		10	5		
5205.3100.00	.29 decitex or more (not ex		10	5		
5205.3200.00	.29 decitex but n		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>52.05</b>	<b>Cotton yarn, with &gt;=85% cotton, not put up for retail sale</b>					
5205.3300.00	.56 decitex but n		10	5		
5205.3400.00	.31 decitex but n		10	5		
5205.3500.00	Measuring per single yarn less than 125 decitex (exceedi		10	5		
5205.4100.00	.29 decitex or more (not ex		10	5		
5205.4200.00	.29 decitex but n		10	5		
5205.4300.00	.56 decitex but n		10	5		
5205.4400.00	.31 decitex but n		10	5		
5205.4600.00	Measuring per single yarn less than 125 decitex but not		10	5		
5205.4700.00	.38 decitex but n		10	5		
5205.4800.00	.33 decitex (excee		10	5		
<b>52.06</b>	<b>Cotton yarn, with &lt;85% cotton, not put up for retail sale</b>					
5206.1100.00	.29 decitex or more (not exceeding 14 metric number)		10	5		
5206.1200.00	.29 decitex but not less than 232		10	5		
5206.1300.00	.56 decitex but not less than 192		10	5		
5206.1400.00	.31 decitex but not less than 125		10	5		
5206.1500.00	Measuring less than 125 decitex (exceeding 80 metric number)		10	5		
5206.2100.00	.29 decitex or more (not exceeding 14 metric number)		10	5		
5206.2200.00	.29 decitex but not less than 232		10	5		
5206.2300.00	.56 decitex but not less than 192		10	5		
5206.2400.00	.31 decitex but not less than 125		10	5		
5206.2500.00	Measuring less than 125 decitex (exceeding 80 metric number)		10	5		
5206.3100.00	.29 decitex or more (not ex		10	5		
5206.3200.00	.29 decitex but n		10	5		
5206.3300.00	.56 decitex but n		10	5		
5206.3400.00	.31 decitex but n		10	5		
5206.3500.00	Measuring per single yarn less than 125 decitex (exceedi		10	5		
5206.4100.00	.29 decitex or more (not ex		10	5		
5206.4200.00	.29 decitex but n		10	5		
5206.4300.00	.56 decitex but n		10	5		
5206.4400.00	.31 decitex but n		10	5		
5206.4500.00	Measuring per single yarn less than 125 decitex (exceedi		10	5		
<b>52.07</b>	<b>Cotton yarn (excl. sewing), put up for retail sale</b>					
5207.1000.00	Containing 85 % or more by weight of cotton		10	5		
5207.9010.00	Fishing yarn		5	5		
5207.9090.00	.		10	5		
<b>52.08</b>	<b>Woven fabrics of cotton, with &gt;=85% cotton, but &lt;200g/m2</b>					
5208.1100.00	Plain weave, weighing not more than 100 g/m2		10	5		
5208.1200.00	Plain weave, weighing more than 100 g/m2		10	5		
5208.1300.00	3thread or 4thread twill, including cross twill		10	5		
5208.1900.00	Other fabrics		10	5		
5208.2100.00	Plain weave, weighing not more than 100 g/m2		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>52.08</b>	<b>Woven fabrics of cotton, with &gt;=85% cotton, but &lt;200g/m2</b>					
5208.2200.00	Plain weave, weighing more than 100 g/m2		20	5		
5208.2300.00	3thread or 4thread twill, including cross twill		20	5		
5208.2910.00	Dimity, damasks and the like		20	5		
5208.2990.00	Other fabrics		20	5		
5208.3100.00	Plain weave, weighing not more than 100 g/m2		20	5		
5208.3200.00	Plain weave, weighing more than 100 g/m2		20	5		
5208.3300.00	3thread or 4thread twill, including cross twill		20	5		
5208.3910.00	Dimity, damasks and the like		20	5		
5208.3990.00	Other dyed fabrics		20	5		
5208.4100.00	Plain weave, weighing not more than 100 g/m2		20	5		
5208.4200.00	Plain weave, weighing more than 100 g/m2		20	5		
5208.4300.00	3thread or 4thread twill, including cross twill		20	5		
5208.4900.00	Other fabrics		20	5		
5208.5110.00	.. cont. < 85 % by wgt of cotton, Obt. by waxbased printing process		35	5	10	
5208.5190.00	.. cont. < 85 % by wgt of cotton, Obt. by other printing process		35	5		
5208.5210.00	. cont. < 85 % by wgt of cotton, Obt. by waxbased printing process		35	5		
5208.5290.00	.. cont. < 85 % by wgt of cotton, Obtained by other printing process		35	5		
5208.5900.00	Other fabrics nes		35	5		
<b>52.09</b>	<b>Woven fabrics of cotton, with &gt;=85% cotton, &gt;=200g/m2</b>					
5209.1100.00	Plain weave		10	5		
5209.1200.00	3thread or 4thread twill, including cross twill		10	5		
5209.1900.00	Other fabrics		10	5		
5209.2100.00	Plain weave		20	5		
5209.2200.00	3thread or 4thread twill, including cross twill		20	5		
5209.2910.00	Dimity, damasks and the like		20	5		
5209.2990.00	Other fabrics		20	5		
5209.3100.00	Plain weave		20	5		
5209.3200.00	3thread or 4thread twill, including cross twill		20	5		
5209.3910.00	Dimity, damasks and the like		20	5		
5209.3990.00	.		20	5		
5209.4100.00	Plain weave		20	5		
5209.4200.00	Denim		20	5		
5209.4300.00	Other fabrics of 3thread or 4thread twill, including cross twill		20	5		
5209.4900.00	Other fabrics		20	5		
5209.5110.00	Obtained by waxbased printing process		35	5	10	
5209.5190.00	Obtained by other printing process		35	5		
5209.5200.00	3thread or 4thread twill, including cross twill		35	5		
5209.5900.00	Other fabrics		35	5		
<b>52.10</b>	<b>Woven cotton fabrics with man-made fibres and &lt;85% cotton, =&lt;200g/m2</b>					
5210.1100.00	Plain weave		10	5		
5210.1900.00	Other fabrics		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>52.10</b>	<b>Woven cotton fabrics with man-made fibres and &lt;85% cotton, =&lt;200g/m2</b>					
5210.2100.00	Plain weave		20	5		
5210.2900.00	Other fabrics		20	5		
5210.3100.00	Plain weave		20	5		
5210.3200.00	3thread or 4thread twill, including cross twill		20	5		
5210.3900.00	Other fabrics		20	5		
5210.4100.00	Plain weave		20	5		
5210.4900.00	Other fabrics		20	5		
5210.5110.00	Obtained by waxbased printing process		35	5	10	
5210.5190.00	Obtained by other printing process		35	5	10	
5210.5900.00	Other fabrics		35	5		
<b>52.11</b>	<b>Woven cotton fabrics with man-made fibres, with &lt;85% cotton, &gt;200g/m2</b>					
5211.1100.00	Plain weave		10	5		
5211.1200.00	3thread or 4thread twill, including cross twill		10	5		
5211.1900.00	Other fabrics		10	5		
5211.2000.00	Bleached		20	5		
5211.3100.00	Plain weave		20	5		
5211.3200.00	3thread or 4thread twill, including cross twill		20	5		
5211.3900.00	Other fabrics		20	5		
5211.4100.00	Plain weave		20	5		
5211.4200.00	Denim		20	5		
5211.4300.00	Other fabrics of 3thread or 4thread twill, including cross twill		20	5		
5211.4900.00	Other fabrics		20	5		
5211.5110.00	Obtained by waxbased printing process		35	5	10	
5211.5190.00	Obtained by other printing process		35	5	10	
5211.5200.00	3thread or 4thread twill, including cross twill		35	5		
5211.5900.00	Other fabrics nes		35	5		
<b>52.12</b>	<b>Other woven fabrics of cotton, nes</b>					
5212.1100.00	Other woven fabrics of cotton Weighing not more than 200 g/m2; Unbleached		10	5		
5212.1200.00	Other woven fabrics of cotton Weighing not more than 200 g/m2; Bleached		20	5		
5212.1300.00	Other woven fabrics of cotton Weighing not more than 200 g/m2; Dyed		20	5		
5212.1400.00	Other woven fabrics of cotton Weighing =<200 g/m2; Of yarns of different colours		20	5		
5212.1500.00	Other woven fabrics of cotton Weighing not more than 200 g/m2; Printed		20	5		
5212.2100.00	Other woven fabrics of cotton Weighing more than 200 g/m2; Unbleached		10	5		
5212.2200.00	Other woven fabrics of cotton Weighing more than 200 g/m2; Bleached		20	5		
5212.2300.00	Other woven fabrics of cotton Weighing more than 200 g/m2; Dyed		20	5		
5212.2400.00	Other woven fabrics of cotton Weighing more than 200 g/m2; Of yarns of different colours		20	5		
5212.2500.00	Other woven fabrics of cotton Weighing more than 200 g/m2; Printed		35	5		