

## Chapter 52

### 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	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>52.01</b>	5201.00.00	<b>Cotton, not carded or combed</b>	kg	0%	Free
<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>			
	5202.10.00	- Yarn waste (including thread waste)	kg	5%	Free
		- Other			
	5202.91.00	-- Garnetted stock	kg	5%	Free
		-- Other			
	5202.99.10	--- Cotton waste	kg	0%	25%
	5202.99.90	--- Other	kg	5%	Free
<b>52.03</b>	5203.00.00	<b>Cotton, carded or combed</b>	kg	5%	Free
<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
		- Not put up for retail sale:			
	5204.11.00	-- Containing 85% or more by weight of cotton	kg	10%	Free
	5204.19.00	-- Other	kg	10%	Free
	5204.20.00	- Put up for retail sale	kg	10%	Free
<b>52.05</b>		<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
		- Single yarn, of uncombed fibres:			
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free
		- Single yarn, of combed fibres			
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free
	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free
	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free
	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)	kg	10%	Free
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)	kg	10%	Free
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Free
		- Multiple (folded) or cabled yarn, of uncombed fibres			
	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free

5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free
5205.41.00	- Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single)	kg	10%	Free
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	10%	Free
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	10%	Free
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Free
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>			
	- Single yarn, of uncombed fibres			
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Single yarn, of combed fibres			
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5%	Free
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5%	Free
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
	- Multiple (folded) or cabled yarn, of uncombed fibres			
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%	Free
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free

	- Multiple (folded) or cabled yarn, of combed fibres			
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5%	Free
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5%	Free
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5%	Free
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5%	Free
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>			
5207.10.00	- Containing 85% or more by weight of cotton	kg	5%	Free
5207.90.00	- Other	kg	5%	Free
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>			
	- Unbleached			
5208.11.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.12.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.19.00	-- Other fabrics	kg	25%	Free
	- Bleached			
5208.21.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.22.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.29.00	-- Other fabrics	kg	25%	Free
	- Dyed			
5208.31.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.32.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5208.41.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.42.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5208.49.00	-- Other fabrics	kg	25%	Free
	- Printed			
5208.51.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.52.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	25%	Free
5208.59.00	-- Other fabrics	kg	25%	Free
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>			
	- Unbleached			
5209.11.00	-- Plain weave	kg	25%	Free
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.19.00	-- Other fabrics	kg	25%	Free
	- Bleached			
5209.21.00	-- Plain weave	kg	25%	Free
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.29.00	-- Other fabrics	kg	25%	Free
	- Dyed			
5209.31.00	-- Plain weave	kg	25%	Free
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.39.00	-- Other fabrics	kg	25%	Free
	- Of yarns of different colours			
5209.41.00	-- Plain weave	kg	25%	Free
5209.42.00	-- Denim	kg	25%	Free
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
5209.49.00	-- Other fabrics	kg	25%	Free

	- Printed				
	5209.51.00 -- Plain weave	kg	25%	Free	
	5209.52.00 -- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5209.59.00 -- Other fabrics	kg	25%	Free	
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>				
	- Unbleached				
	5210.11.00 -- Plain weave	kg	25%	Free	
	5210.19.00 -- Other fabrics	kg	25%	Free	
	- Bleached				
	5210.21.00 -- Plain weave	kg	25%	Free	
	5210.29.00 -- Other fabrics	kg	25%	Free	
	- Dyed				
	5210.31.00 -- Plain weave	kg	25%	Free	
	5210.32.00 -- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5210.39.00 -- Other fabrics	kg	25%	Free	
	- Of yarns of different colours				
	5210.41.00 -- Plain weave	kg	25%	Free	
	5210.49.00 -- Other fabrics	kg	25%	Free	
	- Printed				
	5210.51.00 -- Plain weave	kg	25%	Free	
	5210.59.00 -- Other fabrics	kg	25%	Free	
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>				
	- Unbleached				
	5211.11.00 -- Plain weave	kg	25%	Free	
	5211.12.00 -- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5211.19.00 -- Other fabrics	kg	25%	Free	
	5211.20.00 - Bleached	kg	25%	Free	
	- Dyed				
	5211.31.00 -- Plain weave	kg	25%	Free	
	5211.32.00 -- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5211.39.00 -- Other fabrics	kg	25%	Free	
	- Of yarns of different colours				
	5211.41.00 -- Plain weave	kg	25%	Free	
	5211.42.00 -- Denim	kg	25%	Free	
	5211.43.00 -- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5211.49.00 -- Other fabrics	kg	25%	Free	
	- Printed				
	5211.51.00 -- Plain weave	kg	25%	Free	
	5211.52.00 -- 3-thread or 4-thread twill, including cross twill	kg	25%	Free	
	5211.59.00 -- Other fabrics	kg	25%	Free	
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>				
	- Weighing not more than 200 g/m <sup>2</sup>				
	5212.11.00 -- Unbleached	kg	25%	Free	
	5212.12.00 -- Bleached	kg	25%	Free	
	5212.13.00 -- Dyed	kg	25%	Free	
	5212.14.00 -- Of yarns of different colours	kg	25%	Free	
	5212.15.00 -- Printed	kg	25%	Free	
	- Weighing more than 200 g/m <sup>2</sup>				
	5212.21.00 -- Unbleached	kg	25%	Free	
	5212.22.00 -- Bleached	kg	25%	Free	
	5212.23.00 -- Dyed	kg	25%	Free	
	5212.24.00 -- Of yarns of different colours	kg	25%	Free	
	5212.25.00 -- Printed	kg	25%	Free	