

## 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 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn length wise, 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 chip wood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>14.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>			
	1401.10.00	- Bamboos	kg	5%	Free
	1401.20.00	- Rattans	kg	10%	Free
	1401.90.00	- Other	kg	10%	Free
<b>[14.02]</b>					
<b>[14.03]</b>					
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included.</b>			
		- Cotton linters			
	1404.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.20.90	--- Other	kg	10%	Free
		- Other			
		--- Tendu leaves (Biri leaves)			
	1404.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1404.90.19	---- Other	kg	25%	Free
		---- Other			
	1404.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.90.92	---- Betel leaves	kg	10%	Free
	1404.90.99	---- Other	kg	10%	Free