CHAPTER 46

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

NOTES:

- 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, rattans, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from board leaves), 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 non-wovens, 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 4814;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 5607),
 - (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 heading 4601, 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 HS Code	ITC(HS)	Description	Unit
No	Code	-	
		PLAITS AND SIMILAR PRODUCTS OF	
		PLAITING MATERIALS, WHETHER OR NOT	
		ASSEMBLED INTO STRIPS; PLAITING	
		MATERIALS, PLAITS AND SIMILAR	
		PRODUCTS OF PLAITING MATERIALS,	
		BOUND TOGETHER IN PARALLEL STRANDS	5
		OR WOVEN, IN SHEET FORM, WHETHER OF	₹
		NOT BEING FINISHED ARTICLES (FOR	
		EXAMPLE, MATS, MATTING, SCREENS)	
		Mats, matting and screens of vegetable materials:	
	4601 21 00	Of bamboo	KGS
	4601 22 00	Of rattan	KGS
	4601 29 00	Other	KGS
	4601 92 00	Of bamboo	KGS
	4601 93 00	Of rattan	KGS
	4601 94 00	Of other vegetable materials	KGS
	4601 99 00	Other	KGS

Heading No	HS Code	ITC(HS) Code	Description	Unit
4602		BASKETWORK, WICKERWORK AND OTHER	₹	
		ARTICLES, MADE DIRECTLY TO SHAPE		
		FROM PLAITING MATERIALS OR MADE UP		
		FROM GOODS OF HEADING 4601; ARTICLES	8	
		OF LOOFAH		
		Of vegetable materials:		
		4602 11 00	Of bamboo	KGS
		4602 12 00	Of rattan	KGS
4602 19		Other:		
			Of palm leaves:	
	4602 19 11	Baskets	KGS	
	4602 19 19	Other	KGS	
	4602 19 90	Other	KGS	