

CHAPTER 49

*Printed books, newspapers, pictures and other products of the printing industry;
manuscripts, typescripts and plans*

NOTES

1. This Chapter does not cover :

- (a) photographic negatives or positives on transparent bases (Chapter 37);
- (b) maps, plans or globes, in relief, whether or not printed (heading 9023); or
- (c) playing cards or other goods of Chapter 95.

2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers :

- (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume ; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

SUPPLEMENTARY NOTES

For the purposes of tariff item 4907 00 30, “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code,

recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
4901 10	- <i>In single sheets, whether or not folded :</i>		
4901 10 10	--- Printed books	kg.	Nil
4901 10 20	--- Pamphlets, booklets, brochures, leaflets and similar printed matter	kg.	Nil
	- <i>Other :</i>		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg.	Nil
4901 99 00	-- Other	kg.	Nil
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
4902 10	- <i>Appearing at least four times a week :</i>		
4902 10 10	--- Newspapers	kg.	-
4902 10 20	--- Journals and periodicals	kg.	-
4902 90	- <i>Other:</i>		
4902 90 10	--- Newspapers	kg.	-
4902 90 20	--- Journals and periodicals	kg.	-
4903	- CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS		
4903 00	- <i>Children's picture, drawing or colouring books :</i>		
4903 00 10	--- Picture books	kg.	Nil
4903 00 20	--- Drawing or colouring books	kg.	Nil
4904 00 00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	kg.	-
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
4905 10 00	- Globes	kg.	-
	- <i>Other:</i>		
4905 91 00	-- In book form	kg.	-
4905 99	-- <i>Other:</i>		
4905 99 10	--- Geographical, hydrological, astronomical maps or charts	kg.	-
4905 99 90	--- Other	kg.	-
4906 00 00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	kg.	Nil
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE		
4907 00	- <i>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock,</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>share or bond certificates and similar documents of title :</i>		
4907 00 10	--- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	kg.	Nil
4907 00 20	--- Bank notes	kg.	Nil
4907 00 30	--- Documents of title conveying the right to use Information Technology Software	kg.	Nil
4907 00 90	--- Other	kg.	Nil
4908	TRANSFERS (DECALCOMANIAS)		
4908 10 00	- Transfers (decalcomanias), vitrifiable	kg.	16%
4908 90 00	- Other	kg.	16%
4909	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS		
4909 00	- <i>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :</i>		
4909 00 10	--- GREETING OR WEDDING CARDS	kg.	Nil
4909 00 90	--- Other	kg.	Nil
4910	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS		
4910 00	- <i>Calendars of any kind, printed, including calendar blocks:</i>		
4910 00 10	--- Advertising calendar	kg.	Nil
4910 00 90	--- Other	kg.	Nil
4911	OTHER PRINTED MATTER, INCLUDING MPRINTED PICTURES AND PHOTOGRAPHS		
4911 10	- <i>Trade advertising material, commercial catalogues and the like:</i>		
4911 10 10	--- Posters, printed	kg.	Nil
4911 10 20	--- Commercial catalogues	kg.	Nil
4911 10 30	--- Printed inlay cards	kg.	Nil
4911 10 90	--- Other	kg.	Nil
	- <i>Other:</i>		
4911 91 00	-- Pictures, designs and photographs	kg.	Nil
4911 99	-- <i>Other:</i>		
4911 99 10	--- Hard copy (printed) of computer software	kg.	Nil
4911 99 20	--- Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.	Nil
4911 99 90	--- Other	kg.	Nil

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover :

(a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);

(b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);

(c) cotton linters or other vegetable materials of Chapter 14;

(d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(e) articles of heading 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(f) sensitised textiles of headings 3701 to 3704;

(g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) hides or skins with their hair or wool on (Chapter 41 or 43), or articles of, furskin, artificial fur or articles thereof, of heading 4303 or 4304;

(l) articles of textile materials of heading 4201 or 4202;

(m) products or articles of Chapter 48 (for example, cellulose wadding);

(n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) hair-nets or other headgear or parts thereof of Chapter 65;

(p) goods of Chapter 67;

(q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;

(r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

- (*t*) articles of Chapter 95 (for example, toys, games, sports requisites and nets); or
- (*u*) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons).

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(*a*) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(*b*) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(*c*) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(*d*) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as “twine, cordage, ropes and cables” :

(*a*) of silk or waste silk, measuring more than 20,000 decitex;

(*b*) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(*c*) of true hemp or flax :

(*i*) polished or glazed, measuring 1,429 decitex or more; or

(*ii*) not polished or glazed, measuring more than 20,000 decitex;

(*d*) of coir, consisting of three or more plies;

(*e*) of other vegetable fibres, measuring more than 20,000 decitex; or

(*f*) reinforced with metal thread.

(B) Exceptions :

(*a*) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(*b*) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(*c*) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn [single, multiple (folded) or cabled] put up :

(a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(b) in balls, hanks or skeins of a weight not exceeding :

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste; or

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g in other cases.

(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases.

(B) Exceptions :

(a) single yarn of any textile material, except :

(i) single yarn of wool or fine animal hair, unbleached; and

(ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) multiple (folded) or cabled yarn, unbleached :

(i) of silk or waste silk, however put up; or

(ii) of other textile material except wool or fine animal hair, in hanks or skeins;

(c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) single, multiple (folded) or cabled yarn of any textile material :

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression “sewing thread” means multiple (folded) or cabled yarn :

(a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

- (b) dressed for use as sewing thread; and
- (c) with a final “Z” twist.

6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

- single yarn of nylon or other polyamides, or of polyesters ----- 60 cN/tex
- multiple (folded) or cabled yarn of nylon or other polyamides,
or of polyesters ----- 53 cN/tex
- single, multiple (folded) or cabled yarn of viscose rayon ----- 27 cN/tex

7. For the purposes of this Section, the expression “made up” means:

- (a) cut otherwise than into squares or rectangles;
- (b) produced in the finished state, ready for use (or merely needing separation by cutting/dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);
- (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) cut to size and having undergone a process of drawn thread work;
- (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression “impregnated” includes “dipped”.

12. For the purposes of this Section, the expression “polyamides” includes “aramids”.

13. For the purposes of this Section and, where applicable, throughout this Schedule, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile

material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

SUB-HEADING NOTES

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :

(a) UNBLEACHED YARN

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour (“grey yarn”), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) BLEACHED YARN

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) COLOURED (DYED OR PRINTED) YARN

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from **slivers*** or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

*Vide Notfn. No.19/2005. dt.5.5.2005

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) UNBLEACHED WOVEN FABRIC

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) BLEACHED WOVEN FABRIC

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) DYED WOVEN FABRIC

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(h) PRINTED WOVEN FABRIC

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics:

Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) PLAIN WEAVE

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

Silk

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5001 00 00	SILK-WORM COCOONS SUITABLE FOR REELING	kg.	Nil
5002	RAW SILK (NOT THROWN)		
5002 00	- <i>Raw silk (not thrown) :</i>		
5002 00 10	--- Mulberry raw silk	kg.	Nil
5002 00 20	--- Mulberry dupion silk	kg.	Nil
5002 00 30	--- Non-mulberry silk	kg.	Nil
5003 00	- Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):		
5003 00 10	--- Mulberry silk waste	kg.	Nil
5003 00 20	--- Tussar silk waste	kg.	Nil
5003 00 30	--- Eri waste	kg.	Nil
5003 00 40	--- Munga waste	kg.	Nil
5003 00 90	--- Other	kg.	Nil
5004	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE		
5004 00	- <i>Silk yarn (other than yarn spun from silk waste) not put up for retail sale :</i>		
5004 00 10	--- 100% mulberry dupion silk yarn	kg.	8%
5004 00 90	--- Other	kg.	8%
5005	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE		
5005 00	- <i>Yarn spun from silk waste, not put up for retail sale:</i>		
	--- <i>Containing 85% or more by weight of silk waste:</i>		
5005 00 11	---- Other than noil silk	kg.	8%
5005 00 12	---- From noil silk	kg.	8%
	--- <i>Containing less than 85% by weight of silk :</i>		
5005 00 21	---- Other than noil silk	kg.	8%
5005 00 22	---- From noil silk	kg.	8%
5006	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT		
5006 00	- <i>Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut:</i>		
	--- <i>Silk yarn:</i>		
5006 00 11	---- Silk embroidery thread	kg.	8%
5006 00 19	---- Other	kg.	8%
	--- <i>Yarn spun from silk waste containing 85% or more by weight of silk :</i>		
5006 00 21	---- Silk embroidery thread	kg.	8%
5006 00 29	---- Other	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	--- <i>Yarn spun from silk waste containing 85% or less by weight of silk :</i>		
5006 00 31	---- Spun from silk waste other than noil silk	kg.	8%
5006 00 32	---- Yarn spun from noil silk	kg.	8%
5006 00 33	---- Silk embroidery thread	kg.	8%
5006 00 39	---- Other	kg.	8%
5006 00 90	--- Other	kg.	8%
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE		
5007 10 00	- Fabrics of noil silk	m ²	8%
5007 20	- <i>Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:</i>		
5007 20 10	--- Sarees	m ²	8%
5007 20 90	--- Other	m ²	8%
5007 90 00	- Other fabrics	m ²	8%

- For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.
- For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

NOTES

1. Throughout this Schedule :

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

(b) "fine animal hair" means the hair of alpaca, ilama, vicuna, camel (dromedary), 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 0502) and horsehair (heading 0511).

2. In relation to the products of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products falling under heading 5106 or 5107 or 5108 or 5109, printing, bleaching, merchandising, twisting, texturising, doubling, multiple-folding, cabling, any other like process, any combination of these processes and the conversion of any form of any of the said product into another form of such product, shall amount to 'manufacture'.

4. In relation to the products of headings 5111, 5112 and 5113 milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5101	WOOL, NOT CARDED OR COMBED		
	- Greasy, including fleece-washed wool :		
5101 11 00	-- Shorn wool	kg.	Nil
5101 19 00	-- Other	kg.	Nil
	- Degreased, not carbonised		
5101 21 00	-- Shorn wool	kg.	Nil
5101 29 00	-- Other	kg.	Nil
5101 30 00	- Carbonised	kg.	Nil
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED		
	- Fine animal hair :		
5102 11	-- Of Kashmir (cashmere) goats :		
5102 11 10	--- Marine Angora	kg.	Nil
5102 11 90	--- Other	kg.	Nil
5102 19	-- Other :		
5102 19 10	--- Marine Angora	kg.	Nil
5102 19 90	--- Other	kg.	Nil
5102 20	- Coarse animal hair :		
5102 20 10	--- Goat hair (other than Angora)	kg.	Nil
5102 20 90	--- Other (excluding pig and boar bristles)	kg.	Nil
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5103 10	- <i>Noils of wool or of fine animal hair :</i>		
5103 10 10	--- Noils of wool	kg.	Nil
5103 10 90	--- Other	kg.	Nil
5103 20	- <i>Other waste of wool or of fine animal hair :</i>		
5103 20 10	--- Waste of sheep's and lamb's wool	kg.	Nil
5103 20 20	--- Yarn waste	kg.	Nil
5103 20 90	--- Other	kg.	Nil
5103 30 00	- Waste of coarse animal hair	kg.	Nil
5104	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR		
5104 00	- <i>Garnetted stock of wool or of fine or coarse animal hair :</i>		
5104 00 10	--- Shoddy wool	kg.	Nil
5104 00 90	--- Other	kg.	Nil
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
5105 10 00	- Carded wool	kg.	8%
	- <i>Wool tops and other combed wool :</i>		
5105 21 00	-- Combed wool in fragments	kg.	8%
5105 29	-- <i>Other :</i>		
5105 29 10	--- Wool tops	kg.	8%
5105 29 90	--- Other	kg.	8%
	- <i>Fine animal hair, carded or combed:</i>		
5105 31 00	-- Of Kashmir (cashmere) goats	kg.	8%
5105 39 00	-- Other	kg.	8%
5105 40 00	- Coarse animal hair, carded or combed	kg.	8%
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
5106 10	- <i>Containing 85% or more by weight of wool :</i>		
5106 10 10	--- Shoddy woollen yarn	kg.	8%
5106 10 20	--- Munga woollen yarn	kg.	8%
5106 10 90	--- Other	kg.	8%
5106 20	- <i>Containing less than 85% by weight of wool :</i>		
5106 20 10	--- Shoddy woollen yarn	kg.	8%
5106 20 20	--- Munga woollen yarn	kg.	8%
5106 20 90	--- Other	kg.	8%
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
5107 10	- <i>Containing 85% or more by weight of wool :</i>		
5107 10 10	--- Worsted hosiery yarn	kg.	8%
5107 10 20	--- Worsted knitted yarn	kg.	8%
5107 10 30	--- Worsted weaving yarn	kg.	8%
5107 10 40	--- Woollen carpet yarn	kg.	8%
5107 10 90	--- Other	kg.	8%
5107 20	- <i>Containing less than 85% by weight of wool :</i>		
5107 20 10	--- Worsted hosiery yarn	kg.	8%
5107 20 20	--- Worsted knitted yarn	kg.	8%
5107 20 30	--- Worsted weaving yarn	kg.	8%
5107 20 40	--- Woollen carpet yarn	kg.	8%
5107 20 90	--- Other	kg.	8%
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
5108 10 00	- Carded	kg.	8%
5108 20 00	- Combed	kg.	8%
5109	YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
5109 10	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>		
5109 10 10	--- Hosiery wool	kg.	8%
5109 10 90	--- Other	kg.	8%
5109 90 00	- Other	kg.	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5110	YARN OF COARSE ANIMAL HAIR OR OF HORSE-HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE		
511000	- <i>Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale :</i>		
5110 00 10	--- Put up for retail sale	kg.	8%
5110 00 20	--- Other	kg.	8%
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		
	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>		
5111 11	-- <i>Of a weight not exceeding 300 g/ m² :</i>		
5111 11 10	--- Unbleached	m ²	8%
5111 11 20	--- Bleached	m ²	8%
5111 11 30	--- Dyed	m ²	8%
5111 11 40	--- Printed	m ²	8%
5111 11 90	--- Other	m ²	8%
5111 19	-- <i>Other :</i>		
5111 19 10	--- Unbleached	m ²	8%
5111 19 20	--- Bleached	m ²	8%
5111 19 30	--- Dyed	m ²	8%
5111 19 40	--- Printed	m ²	8%
5111 19 90	--- Other	m ²	8%
5111 20	- <i>Other, mixed mainly or solely with man-made filaments :</i>		
5111 20 10	--- Unbleached	m ²	8%
5111 20 20	--- Bleached	m ²	8%
5111 20 30	--- Dyed	m ²	8%
5111 20 40	--- Printed	m ²	8%
5111 20 90	--- Other	m ²	8%
5111 30	- <i>Other, mixed mainly or solely with man-made staple fibres :</i>		
5111 30 10	--- Unbleached	m ²	8%
5111 30 20	--- Bleached	m ²	8%
5111 30 30	--- Dyed	m ²	8%
5111 30 40	--- Printed	m ²	8%
5111 30 90	--- Other	m ²	8%
5111 90	- <i>Other :</i>		
5111 90 10	--- Unbleached	m ²	8%
5111 90 20	--- Bleached	m ²	8%
5111 90 30	--- Dyed	m ²	8%
5111 90 40	--- Printed	m ²	8%
5111 90 90	--- Other	m ²	8%
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
	- <i>Containing 85% or more by weight of wool or of fine animal hair :</i>		
5112 11	-- <i>Of a weight not exceeding 200 g/m² :</i>		
5112 11 10	--- Unbleached	m ²	8%
5112 11 20	--- Bleached	m ²	8%
5112 11 30	--- Dyed	m ²	8%
5112 11 40	--- Printed	m ²	8%
5112 11 90	--- Other	m ²	8%
5112 19	-- <i>Other :</i>		
5112 19 10	--- Unbleached	m ²	8%
5112 19 20	--- Bleached	m ²	8%
5112 19 30	--- Dyed	m ²	8%
5112 19 40	--- Printed	m ²	8%
5112 19 90	--- Other	m ²	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5112 20	- <i>Other, mixed mainly or solely with man-made filaments:</i>		
5112 20 10	--- Unbleached	m ²	8%
5112 20 20	--- Bleached	m ²	8%
5112 20 30	--- Dyed	m ²	8%
5112 20 40	--- Printed	m ²	8%
5112 20 90	--- Other	m ²	8%
5112 30	- <i>Other, mixed mainly or solely with man-made staple fibres:</i>		
5112 30 10	--- Unbleached	m ²	8%
5112 30 20	--- Bleached	m ²	8%
5112 30 30	--- Dyed	m ²	8%
5112 30 40	--- Printed	m ²	8%
5112 30 90	--- Other	m ²	8%
5112 90	- <i>Other:</i>		
5112 90 10	--- Unbleached	m ²	8%
5112 90 20	--- Bleached	m ²	8%
5112 90 30	--- Dyed	m ²	8%
5112 90 40	--- Printed	m ²	8%
5112 90 90	--- Other	m ²	8%
5113	- WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE-HAIR		
5113 00	- <i>Woven fabrics of coarse animal hair or of horse-hair:</i>		
5113 00 10	--- Unbleached	m ²	8%
5113 00 20	--- Bleached	m ²	8%
5113 00 30	--- Dyed	m ²	8%
5113 00 40	--- Printed	m ²	8%
5113 00 90	--- Other	m ²	8%

- For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.
- For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.