

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, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad 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 nonwovens, 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 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (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 46.01, 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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
46.01	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 or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)																					

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	- Mats, matting and screens of vegetable materials:																					
4601.21.00	-- Of bamboo	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.22.00	-- Of rattan	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.29.00	-- Other:	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
	- Other:																					
4601.92	-- Of bamboo																					
4601.92.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.92.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.92.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.93	-- Of rattan:		20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.93.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.93.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.93.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.94	-- Of other vegetable materials:																					
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.94.20	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.94.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5
4601.99	-- Other																					
4601.99.10	- - - Mats and matting	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	5

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4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4601.99.30	- - - Fans and handscreens, frames and handles therefor and parts thereof	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4601.99.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah</b>																				
	- Of vegetable materials:																				
4602.11	- - Of bamboo:																				
4602.11.10	- - - Travelling bags and suitcases	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.11.20	- - - Envelopes for bottles	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.11.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.12	- - Of rattan:																				
4602.12.10	- - - Travelling bags and suitcases	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.12.20	- - - Envelopes for bottles	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.12.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.19	- - Other:																				
4602.19.10	- - - Travelling bags and suitcases	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.19.20	- - - Envelopes for bottles	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.19.90	- - - Other	kg/unit	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	5
4602.90	- Other:																				
4602.90.10	- - Travelling bags and suitcases	kg/unit	20	30	0	4	0	0	KH	0		0	0	0	0	0	0	0	0	0	5
4602.90.20	- - Envelopes for bottles	kg/unit	20	30	0	4	0	0	KH	0		0	0	0	0	0	0	0	0	0	5
4602.90.90	- - Other	kg/unit	20	30	0	4	0	0	KH	0		0	0	0	0	0	0	0	0	0	5

