

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 lengthwise, 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 chipwood (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).

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									IV	V		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
14.01	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).																						
1401.10.00	- Bamboos	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
1401.20	- Rattans																						
1401.20.10	- - Whole	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
	- - Split-core:																						
1401.20.21	- - - Not exceeding 12 mm in diameter	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
1401.20.29	- - - Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
1401.20.30	- - Split-skin	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5

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1401.20.90	- - Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1401.90.00	- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
14.04	Vegetable products not elsewhere specified or included.																					
1404.20.00	- Cotton linters	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1404.90	- Other:																					
1404.90.20	- - Of a kind used primarily in tanning or dyeing	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1404.90.30	- - Kapok	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
	- - Other:																					
1404.90.91	- - - Palm kernel shells	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1404.90.92	- - - Empty fruit bunch of oil palm	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1404.90.99	- - - Other	Kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5