

CHAPTER 46**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER
PLAITING MATERIALS; BASKETWARE
AND WICKERWORK****ANNO
TATION****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 barks, 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. **A/S.0001**

1. This Chapter does not cover the following: **A/S.0001**
 - (a). Wall coverings of heading No. 48.14;
 - (b). Twine, cordage, ropes or cables, plaited or not (heading No. 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).

2. For the purposes of heading No. 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.

| HEAD ING | SUB- HEADING | C D | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATES OF DUTY | | | | ANNOT ATION |
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