

Section VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS  
AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT  
(OTHER THAN SILK-WORM GUT)**

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, 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 purpose 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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>46.01</b>		<b>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).</b>			
<b>4601.20</b>		<b>-Mats, matting and screens of vegetable materials</b>			
4601.20.10 00	--	Mats and matting of sisal, palm or cane straw	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4601.20.90	--	-Other		3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	----	Mats and matting.....	-		
20	----	Screens.....	-		
		<b>-Other:</b>			
<b>4601.91</b>		<b>--Of vegetable materials</b>			
4601.91.10 00	--	Plaits and similar products of plaiting materials, whether or not assembled into strips	-	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4601.91.90 00	--	-Other	-	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
<b>4601.99</b>		<b>--Other</b>			
4601.99.10 00	--	Plaits and similar products of plaiting materials, whether or not assembled into strips	-	2.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4601.99.90 00	--	-Other	-	3%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<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>			
<b>4602.10</b>		<b>-Of vegetable materials</b>			
4602.10.10 00	--	Handbags other than of sisal, palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	-	11%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 7%
		<b>--Other:</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4602.10.91 00	- - - -	Handbags of sisal, palm straw or cane straw	-	4%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4602.10.92 00	- - - -	Baskets of bamboo or of interwoven vegetable fibres	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
4602.10.93 00	- - - -	Panniers specially designed for transporting and releasing pigeons	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
4602.10.99 00	- - - -	Other	-	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
<b>4602.90</b>	<b>-Other</b>				
4602.90.10 00	- -	Baskets, trunks, travelling-bags and cases, shopping-bags, handbags and hatboxes	-	11%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 7%
4602.90.90 00	- -	Other	-	8%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%