## Chapter 55

## Man-made staple fibres

## Note.

- 1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
  - (a) Length of tow exceeding 2 m;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 67 decitex;
  - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
  - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pre	eferent	ial Du	ty				Gen	VAT	P	AL	•	Cess	Excise	SSCL	S
					SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)		L
55.01			Synthetic filament tow.																					
		-	Of nylon or other polyamides :																					+
	5501.11		Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	T
	5501.19		Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	T
	5501.20	-	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	T
	5501.30	-	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	T
	5501.40	-	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	T
	5501.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	Į
55.02			Artificial filament tow.																					
	5502.10	-	Of cellulose acetate	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5502.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	Ŧ
55.03			Synthetic staple fibres, not carded, combed or otherwise processed for spinning.																					
		_	Of nylon or other polyamides :																					+
	5503.11		Of aramids	kg						Free	Free		Free		Free	Free	18%	Ex					2,5%	+
	5503.19		Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5503.20	_	Of polyesters	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	$\dagger$
	5503.30	_	Acrylic or modacrylic	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5503.40	_	Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex	<u> </u>				2.5%	$\dagger$
	5503.90	_	Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	$\dagger$

HS Hdq	HS Code	Description	Unit	ICL/ SLSI				Pre	eferent	tial Du	ity				Gen	VAT	P	AL	(	Cess	Excise	SSCL	S
<b>-</b>				SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)		L
																							+-
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.																					
	5504.10	- Of viscose rayon	ka			+ +			Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5504.90	- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.																					
	FF0F 10	Of a with atia fileway		l					_	_		_		_		100/						2 50/	<u> </u>
	5505.10 5505.20	<ul><li>Of synthetic fibres</li><li>Of artificial fibres</li></ul>	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5505.20	- Or artificial fibres	kg	L					Free	Free		Free		Free	Free	18%	Ex					2.5%	+
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.																					
	5506.10	- Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+-'
	5506.20	- Of polyesters	kg			+ +			Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5506.30	- Acrylic or modacrylic	kg			+ +			Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5506.40	- Of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+
	5506.90	- Other	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	+
55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.																					
	5508.10	- Of synthetic staple fibres Spun Polyester Sewing Thread	kg	S					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5508.20	- Of artificial staple fibres Spun Polyester Sewing Thread	kg	S					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	

S Hdg	HS Code	Description	Unit	ICL/ SLSI				Pref	erent	ial Du	ty				Gen	VAT	P	AL	C	ess	Excise	SSCL
				SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)	
.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up fretail sale.																				
		- Containing 85% or more by weight of staple fibres of nylon or other polyamide	es :																			
	5509.11	Single yarn	ka						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.12	Multiple (folded) or cabled yarn	ka						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5505.12	- Containing 85% or more by weight of polyester staple fibres :	Kg						1100	TICC		TICC		TICC	TICC		LA					2.370
	5509.21	Single varn	ka						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.22	Multiple (folded) or cabled yarn	ka						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	3303.22	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :	i i i i						1100	1100		1100		1100	1100		LX					2.570
	5509.31	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.32	Multiple (folded) or cabled yarn	ka						Free	Free		Free		Free	Free	Ex	Ex					2.5%
		- Other yarn, containing 85% or more by weight of synthetic staple fibres :																				
	5509.41	Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.42	Multiple (folded) or cabled yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
		- Other varn, of polyester stpale fibres :																				
	5509.51	Mixed mainly or solely with artificial stap	ole kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.52	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.53	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.59	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	3303.33	- Other yarn, of acrylic or modacrylic stap fibres :	le						ricc	TTCC		TICC		TICC	TICC	LX	LX					2.570
	5509.61	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.62	Mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.69	Other	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
		- Other yarn :																				
	5509.91	Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.92	Mixed mainly or solely with cotton	kg			L			Free	Free		Free		Free	Free	Ex	Ex					2.5%
	5509.99	Other	kg				T		Free	Free		Free		Free	Free	Ex	Ex					2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pre	eferent	tial Du	ity				Gen	VAT	P/	AL	Ce	ess	Excise	SSCL	S
			·		SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)		L
55.10			Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.																					
		-	Containing 85% or more by weight of artificial staple fibres :																					
	5510.11		Single yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.12 5510.20		Multiple (folded) or cabled yarn Other yarn, mixed mainly or solely with	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	+
			wool or fine animal hair	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.30	-	Other yarn, mixed mainly or solely with cotton	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5510.90	-	Other yarn	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
55.11			Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.																					
	5511.10	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	-
	5511.20		Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
	5511.30	-	Of artificial staple fibres	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
55.12			Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.																					
		-	Containing 85% or more by weight of polyester staple fibres :																					-
	5512.11		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5512.19		Other	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
		-	Containing 85% or more by weight of													Dei Ku				Dei Ku	Dei Ku			
	5512.21		acrylic or modacrylic staple fibres : Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/=	0%	Ex		Rs.70/=	Rs.80/=		2.5%	t
	5512.29		Other	kg						Free	Free		Free		Free	per kg Rs.30/=	0%	Ex		per kg Rs.70/=	per kg Rs.80/=		2.5%	+
			Other:	Ng.						1100	1100		1100		1100	per ka	0 70	LX		per ka	per ka			+-
	5512.91		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/=	0%	Ex		Rs.70/=	Rs.80/=		2.5%	+
	5512.99		Other													per kg Rs.30/=	0%			per kg Rs.70/=	per kg Rs.80/=			+
				kg						Free	Free		Free		Free	per kg	0%	Ex		per kg	per kg		2.5%	+
55.13			Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .																					
		-	Unbleached or bleached :		1																-			+
	5513.11		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5513.12		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	

HS Hdq	HS Code		Description	Unit	ICL/				Pre	eferent	ial Du	ty				Gen	VAT	P/	<b>AL</b>	Ce	ess	Excise	SSCL	S
				O.I.I.C	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)	5552	L
	5513.13		Other woven fabrics of polyester staple	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	$\dagger$
	5513.19		fibres Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/=	0%	Ex		per ka Rs.70/= per ka	Rs.80/= per ka		2.5%	T
		-	Dyed :													DEI NU				DEI KU	DEI NU			$\top$
	5513.21		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5513.23		Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5513.29		Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
		-	Of yarns of different colours :																					$\perp$
	5513.31		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5513.39		Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	==	-	Printed:																					4
	5513.41		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5513.49		Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.14			Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .																					
		<del>                                     </del>	Unbleached or bleached :																					+
	5514.11		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	1
	5514.12		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	1
	5514.19		Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Dyed :																					
	5514.21		Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5514.22		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5514.23		Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5514.29	_	Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per ka	Rs.80/= per kg		2.5%	$\perp$
	5514.30	<u> </u>	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	1
	5514.41		Printed: Of polyester staple fibres, plain weave	kg						Free	Free		Free		Free	Rs.30/=	0%	Ex		Rs.70/=	Rs.80/=		2.5%	+
	5514.42	-	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg						Free	Free		Free		Free	per ka Rs.30/= per ka	0%	Ex		per ka Rs.70/= per ka	per ka Rs.80/= per ka		2.5%	T
	5514.43		Other woven fabrics of polyester staple fibres	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5514.49		Other woven fabrics	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	T
																DCI NG				DCI NG	DC/ NG			T
55.15			Other woven fabrics of synthetic staple fibres.																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pro	eferent	ial Du	ty				Gen	VAT	P	<b>AL</b>	Ce	ess	Excise	SSCL	S
,			·		SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)		L
		-	Of polyester staple fibres :																					+
	5515.11		Mixed mainly or solely with viscose rayon staple fibres	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	
	5515.12		Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5515.13		Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5515.19		Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
		-	Of acrylic or modacrylic staple fibres :																					
	5515.21		Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.22		Mixed mainly or solely with wool or fine animal hair	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5515.29		Other	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
		-	Other woven fabrics :																					
	5515.91		Mixed mainly or solely with man-made filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5515.99		Other	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
55.16			Woven fabrics of artificial staple fibres.																					
		-	Containing 85% or more by weight of artificial staple fibres :																					
	5516.11		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.12		Dyed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.13		Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.14		Printed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:																					
	5516.21		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.22		Dyed	kg		Rs.18/= per kg				Free	Free		Free		Free	Rs.30/= per kg	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.23		Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.24		Printed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:													257 159				251 119	25/ 119			
	5516.31		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.32		Dyed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.33	-	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.34		Printed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	

IS Hdg	HS Code		Description	Unit	ICL/				Pre	ferent	ial Du	ty				Gen	VAT	P	AL	Ce	ess	Excise	SSCL	S
					SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	(S.P.D)		L
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :																					+
	5516.41		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/=	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.42		Dyed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	
	5516.43		Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	
	5516.44		Printed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/=	Rs.80/= per ka		2.5%	
		Ī-	Other:													DCI KG				DCI Ku	DCI KG			1
	5516.91		Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.92		Dyed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per kg	Rs.80/= per kg		2.5%	
	5516.93		Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	
	5516.94		Printed	kg						Free	Free		Free		Free	Rs.30/= per ka	0%	Ex		Rs.70/= per ka	Rs.80/= per ka		2.5%	