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**CHAPTER 52****COTTON**

## Subheading Note

1. For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3 thread or 4 thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>5201.00</b>	<b>Cotton, not carded or combed.</b>			
5201.00.10	Sea Island cotton	Free	kg	263.11
5201.00.90	Other	Free	kg	263.19
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock).</b>			
5202.10.00	Yarn waste (including thread waste)	Free	kg	263.31
5202.90.00	Other:			
5202.91.00	Garnetted stock	Free	kg	263.32
5202.99.00	Other	Free	kg	263.39
<b>5203.00.00</b>	<b>Cotton, carded or combed.</b>	Free	kg	263.4
<b>52.04</b>	<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
5204.10.00	Not put up for retail sale:			
5204.11.00	Containing 85% or more by weight of cotton	Free	kg	651.211
5204.19.00	Other	Free	kg	651.219
5204.20.00	Put up for retail sale	5%	kg	651.22
<b>52.05</b>	<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
5205.10.00	Single yarn, of uncombed fibres:			
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg	651.331
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg	651.332
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg	651.333
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg	651.334

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg	651.335
5205.20.00	Single yarn, of combed fibres:			
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg	651.336
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg	651.337
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg	651.3381
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg	651.3382
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	kg	651.3383
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	kg	651.3384
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	kg	651.3385
5205.30.00	Multiple (folded) or cabled yarn, of uncombed fibres:			
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg	651.3386
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg	651.3387

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg	651.3388
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg	651.3389
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg	651.3391
5205.40.00	Multiple (folded) or cabled yarn, of combed fibres:			
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg	651.3392
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg	651.3393
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg	651.3394
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg	651.3395
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	kg	651.3396

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	Free	kg	651.3397
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	kg	651.3398
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).</b>	Free		
5206.10.00	Single yarn, of uncombed fibres:			
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg	651.341
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg	651.342
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg	651.343
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg	651.344
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg	651.345
5206.20.00	Single yarn, of combed fibres:			
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg	651.346
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg	651.347
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg	651.3481

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg	651.3482
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg	651.3483
5206.30.00	Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg	651.3484
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg	651.3485
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg	651.3486
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg	651.3487
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg	651.3488
5206.40.00	Multiple (folded) or cabled yarn, of combed fibres:			
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg	651.3489
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg	651.3491

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg	651.3492
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg	651.3493
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg	651.3494
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>			
5207.10.00	Containing 85% or more by weight of cotton	5%	kg	651.31
5207.90.00	Other	5%	kg	651.32
<b>52.08</b>	<b>Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>			
5208.10.00	Unbleached:			
5208.11.00	Plain weave, weighing not more than 100 g/m <sup>2</sup> :			
5208.11.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.211
5208.11.90	Other	5%	kg and m <sup>2</sup>	652.212
5208.12.00	Plain weave, weighing more than 100 g/m <sup>2</sup> :			
5208.12.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.213
5208.12.90	Other	5%	kg and m <sup>2</sup>	652.214
5208.13.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.215
5208.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.219
5208.20.00	Bleached:			
5208.21.00	Plain weave, weighing not more than 100 g/m <sup>2</sup> :			
5208.21.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.311

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5208.21.90	Other	5%	kg and m <sup>2</sup>	652.312
5208.22.00	Plain weave, weighing more than 100 g/m <sup>2</sup> :			
5208.22.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.313
5208.22.90	Other	5%	kg and m <sup>2</sup>	652.314
5208.23.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.315
5208.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.319
5208.30.00	Dyed:			
5208.31.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.321
5208.32.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.322
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.323
5208.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.329
5208.40.00	Of yarns of different colours:			
5208.41.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.331
5208.42.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.332
5208.43.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.333
5208.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.339
5208.50.00	Printed:			
5208.51.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.341
5208.52.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.342
5208.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.349
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>			
5209.10.00	Unbleached:			
5209.11.00	Plain weave:			
5209.11.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.221
5209.11.90	Other	5%	kg and m <sup>2</sup>	652.222
5209.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.223



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5209.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.229
5209.20.00	Bleached:			
5209.21.00	Plain weave:			
5209.21.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.411
5209.21.90	Other	5%	kg and m <sup>2</sup>	652.412
5209.22.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.413
5209.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.419
5209.30.00	Dyed:			
5209.31.00	Plain weave	5%	kg and m <sup>2</sup>	651.421
5209.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.422
5209.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.429
5209.40.00	Of yarns of different colours:			
5209.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.441
5209.42.00	Denim	5%	kg and m <sup>2</sup>	652.43
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.442
5209.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.449
5209.50.00	Printed:			
5209.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.451
5209.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.452
5209.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.459
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>			
5210.10.00	Unbleached:			
5210.11.00	Plain weave	5%	kg and m <sup>2</sup>	652.231
5210.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.239
5210.20.00	Bleached:			
5210.21.00	Plain weave	5%	kg and m <sup>2</sup>	652.511
5210.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.519
5210.30.00	Dyed:			
5210.31.00	Plain weave	5%	kg and m <sup>2</sup>	652.521
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.522
5210.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.529

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5210.40.00	Of yarns of different colours:			
5210.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.531
5210.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.539
5210.50.00	Printed:			
5210.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.541
5210.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.549
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>			
5211.10.00	Unbleached:			
5211.11.00	Plain weave	5%	kg and m <sup>2</sup>	652.241
5211.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.242
5211.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.249
5211.20.00	Bleached	5%	kg and m <sup>2</sup>	###
5211.30.00	Dyed:			
5211.31.00	Plain weave	5%	kg and m <sup>2</sup>	652.621
5211.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.622
5211.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.629
5211.40.00	Of yarns of different colours:			
5211.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.641
5211.42.00	Denim	5%	kg and m <sup>2</sup>	652.63
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.642
5211.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.649
5211.50.00	Printed:			
5211.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.651
5211.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.652
5211.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.659
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>			
5212.10.00	Weighing not more than 200 g/m <sup>2</sup> :			
5212.11.00	Unbleached	5%	kg and m <sup>2</sup>	652.25
5212.12.00	Bleached	5%	kg and m <sup>2</sup>	652.91
5212.13.00	Dyed	5%	kg and m <sup>2</sup>	652.92
5212.14.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	652.93

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5212.15.00	Printed	5%	kg and m <sup>2</sup>	652.94
5212.20.00	Weighing more than 200 g/m <sup>2</sup> :			
5212.21.00	Unbleached	5%	kg and m <sup>2</sup>	652.26
5212.22.00	Bleached	5%	kg and m <sup>2</sup>	652.95
5212.23.00	Dyed	5%	kg and m <sup>2</sup>	652.96
5212.24.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	652.97
5212.25.00	Printed	5%	kg and m <sup>2</sup>	652.98

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