

Chapter 6

**Live trees and other plants; bulbs, roots and the like;
cut flowers and ornamental foliage****Notes.**

- 1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

GENERAL

This Chapter covers all living plants, of a kind supplied by nursery gardeners (including horticulturists) or florists, which are in a condition suitable for planting or ornamental purposes and also chicory plants and roots, **other than** roots of **heading 12.12**, even if they are not commonly supplied by nursery gardeners or florists. These range from trees, shrubs and bushes to seedling vegetables including, *inter alia*, plants for medicinal purposes. The Chapter **does not include** seeds and fruit, or certain tubers and bulbs (potatoes, onions, shallots and garlic) for which it is not possible to make a distinction between the kinds used as food and those for planting.

The Chapter also covers :

- (1) Cut flowers and flower buds, foliage, branches and other parts of plants, fresh, dried, dyed, bleached, impregnated or otherwise prepared for ornamental purposes.
- (2) Bouquets, wreaths, floral baskets and similar florists' wares.