14.04 - Vegetable products not elsewhere specified or included.

1404.20 - Cotton linters

1404.90 - Other

This heading covers all vegetable products, not specified or included elsewhere in the Nomenclature.

It includes :

(A) **Cotton linters.**

The seeds of certain varieties of cotton plants, after separation from the cotton fibres by ginning, are still covered with a fine down formed of very short fibres (usually less than 5 mm long). These fibres are known as cotton linters.

Linters are too short for spinning; their very high cellulose content makes them an ideal raw material for the preparation of smokeless powders and the manufacture of man-made fibres (e.g., rayon) and cellulose plastics. They are also sometimes used in the manufacture of certain varieties of paper, filter blocks and as a filler in the rubber industry.

Cotton linters are classified here irrespective of their intended use and whether raw, cleaned, bleached, dyed or rendered absorbent. They may be presented in bulk or strongly compressed in the form of sheets or slabs.

The heading **does not cover** :

(a) Wadding, medicated or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (**heading 30.05**).

(b) Other wadding (**heading 56.01**).

(B) **Raw vegetable materials of a kind used primarily in dyeing or tanning.**

Such products are used primarily in dyeing or tanning either directly or in the preparation of dyeing or tanning extracts. The materials may be untreated, cleaned, dried, ground or powdered (whether or not compressed).

The more important are :

(1) **Wood** : Sumach, fustic (including the so-called " young fustic "), logwood, quebracho, Brazil wood (including Pernambuco wood and sappan wood), chestnut, red sandalwood.

It should be noted that woods of a kind used primarily in dyeing or in tanning are classified here only if in chips, in shavings or in ground or powdered form. In other forms, such wood is **excluded** (**Chapter 44**).

(2) **Bark** : oaks of various kinds (including the black oak (quercitron) and the second bark of the cork-oak), chestnut, silver birch, sumach, " young fustic ", wattle, mimosa, mangrove, hemlock and willow.

(3) **Roots and the like** : madder, canaigre, *Berberis vulgaris* and alkanet.

(4) **Fruit, berries and seeds** : Algarobilla pods, vallonia, myrobalans, dividivi (libidibi), buckthorn berries (known also as Persian berries, Turkish seeds, yellow berries, etc.), annatto seeds and pulp, walnut hulls and almond hulls.

(5) **Gall nuts** : Aleppo galls, Chinese galls, Hungarian galls, pine galls, etc.

Gall nuts are excrescences produced on the leaves or twigs of various oak and other trees when punctured by certain insects such as those of the *Cynips* genus. They contain tannin and gallic acid, and are used in dyeing and in the preparation of certain writing inks.

(6) **Stems, stalks, leaves and flowers** : stems, stalks and leaves of woad, sumach, " young fustic ", holly, myrtle, sunflower, henna, reseda, indigo plant; leaves of lentiscus (mastic); flowers of safflower (bastard saffron) and dyer's greenwood (*Genista tinctoria*; woadwaxen).

It is to be noted that saffron stigmas and styles are **excluded** (**heading 09.10**).

(7) **Lichens** : lichens from which the dyes known as orchil (or archil), cudbear and litmus are obtained (*Rocella tinctoria* and *fuciformis*, *Lichen tartareus* and *Lichen parellus*, pustulous lichen or *Umbilicaria pustulata*).

The heading **excludes** :

(a) Tanning extracts of vegetable origin and tannins (tannic acids) including water-extracted gall-nut tannin (**heading 32.01**).

(b) Dyewood extract and other vegetable dyeing extracts (**heading 32.03**).

(C) **Hard seeds, pips, hulls and nuts of a kind used for carving.**

These products are primarily used for the manufacture of buttons, beads, rosaries and other small fancy-goods.

They include, *inter alia* :

(1) **Corozo**, the seeds (" **nuts** ") of several varieties of palm trees which grow mainly in South America. Its texture, hardness and colour resemble those of ivory, hence its common name, " vegetable ivory ".

(2) **The seeds** (" **nuts** ") **of the doum palm** which grows chiefly in East and Central Africa (Eritrea, Somaliland, the Sudan, etc.).

(3) **Similar** " **nuts** " **of certain other palms** (**e.g., Palmyra or Tahiti nuts**).

(4) **Seeds of the** *Canna indica* **variety of reed (Indian shot); the seeds of the** *Abrus precatorius* **(also called bead-tree); date stones; the nuts of the piassava palm.**

(5) **Coconut shells.**

The above products remain in this heading whether whole or (as is frequently the case with corozo and doum nuts) sliced, but not if otherwise worked. When otherwise worked, they are **excluded** (usually **heading 96.02** or **96.06**).

(D) **Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.**

This category includes vegetable materials primarily used for stuffing furniture, cushions, mattresses, pillows, saddlery and harness, life-buoys, etc. These materials remain classified in the heading even if they have subsidiary uses.

The heading **excludes** vegetable materials used as stuffing but specified elsewhere or used principally for other purposes, e.g., wood wool (**heading 44.05**), cork wool (**heading 45.01**), coconut fibres (or coir) (**heading 53.05**) and waste of vegetable textile fibres (**Chapter 52 or 53**).

The products of this group include, *inter alia* :

(1) **Kapok**, the commercial name for the pale yellow or sometimes brownish floss surrounding the seeds of various trees of the *Bombacaceae* family. The fibres are 15 to 30 mm in length, according to the variety, and are elastic, impermeable to water, light in weight but fragile.

(2) **Certain other vegetable downs** (sometimes known as vegetable silks), formed by the unicellular hairs of the seeds of certain varieties of tropical plants (e.g., *Asclepias*).

(3) **The products known as vegetable hair, including Algerian fibre** (*crin vegetal*), obtained from the leaves of certain varieties of dwarf palm trees (particularly the *Chamaerops humilis*).

(4) **Eel-grass** (e.g., *Zostera marina*), a variety of marine plant, which is hair-like or grass-like in form.

(5) **A naturally curled product** (*foin frisé*) obtained from the leaves of certain reeds of the genus *Carex*.

The heading covers these materials if raw, or if cleaned, bleached, dyed, carded or otherwise prepared (except for spinning). They remain classified in the heading when imported in hanks.

The heading also covers a layer of vegetable materials of the types described above on a support of textile fabric, paper, etc., or put up between sheets of textile fabric, paper, etc., by stapling or simple sewing.

(E) **Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.**

This category includes vegetable materials primarily used in brooms and brushes, etc., even if they have subsidiary uses for other purposes. But it **excludes** vegetable materials specified elsewhere in the Nomenclature or not used principally for broom or brush making, for example, bamboos, whether or not split, reeds and rushes (**heading 14.01**), alfa, esparto grass and stalks of broom, if prepared for textile use (**heading 53.03** (broom) or **heading 53.05** (alfa and esparto grass)), coconut fibres (or coir) (**heading 53.05**).

The products of this group include, *inter alia* :

(1) **The panicles of rice, broomcorn** (*Sorghum vulgare var. technicum*) **or certain millets, with their seeds removed**.

(2) **Piassava**, the fibres obtained from the leaves of certain tropical palms. The best known varieties are Brazilian and African piassava.

(3) **Roots of couch-grass**, a graminaceousplant of the genus *Andropogon*, which grows in dry, sandy soil. This plant, sometimes known as "brush-grass", is a weed found in Europe, particularly in Hungary and Italy. The couch-grass roots should not be confused with those of vetiver (Khus-Khus grass or Indian couch-grass) which give an essential oil, nor with medicinal couch-grass the roots of which have curative properties (**heading 12.11**).

(4) **The roots of certain other graminaceous plants** of Central America such as those of the genus *Epicampes* (e.g., the broomroot or zacaton).

(5) **Gomuti fibres** obtained from the *Arenga saccharifera* or *pinnata*.

(6) **Istle or ixtle** (Tampico, Tampico-fibre, or Mexican fibre) composed of fibres, including the short stiff fibres obtained from the short-leaved Mexican agave.

All these materials remain in this heading whether or not cut, bleached, dyed or combed (other than for spinning), and whether or not in hanks or bundles.

The heading **does not**, however, **include** prepared knots or tufts of fibre, ready for incorporation without division in brooms or brushes (or requiring only certain minor processes to be ready for such incorporation). These are classified in **heading 96.03** (see Note 3 to Chapter 96).

(F) **Other vegetable products.**

These products include :

(1) **Esparto**, from the esparto grass (*Stipa tenacissima*) and the grass *Lygeum spartum* which grow in Africa and Spain. Their main use is in the manufacture of paper pulp, but they are also used in the manufacture of ropes and nets, of plaited articles such as carpets, matting, baskets, footwear, etc., and as stuffing and padding materials for chairs and mattresses.

Esparto is classified in this heading only if in the form of stems or leaves, whether raw, bleached or dyed; when rolled, crushed or combed as a textile fibre it is **excluded** (**heading 53.05**).

(2) **Alfa**, if not prepared for textile use.

(3) **Raw stalks of broom**, a leguminous plant the fibres of which are used in the textile industry; combed broom fibres or tow are **excluded** (**heading 53.03**).

(4) **Loofah**, also known as vegetable sponge, composed of the cellular tissue of a variety of gourd (*Luffa cylindrica*).

Sponges of animal origin are **excluded** (**heading 05.11**).

(5) **Flours of corozo**, of doum palm " nuts ", of coconut shell or the like.

(6) **Lichens** (but not those used for dyeing (see Item (A) (7)), medicinal or ornamental purposes). Agar-agar, carrageenan and other natural mucilages and thickeners extracted from vegetable materials are **excluded** (**heading 13.02**). Seaweeds and other algae of **heading 12.12** and dead unicellular algae (**heading 21.02**) are also **excluded**.

(7) **Teazle-heads**, including those prepared for use in textile finishing, but unmounted.

(8) **Japanese rice paper (so-called)** made by slicing the pith of certain trees indigenous to the Far East. It is used for making artificial flowers, for paintings, etc. Sheets of this rice paper remain classified in this heading whether or not they have been calendered to level their surface or have been cut to rectangular (including square) shape.

(9) **Betel leaves**, consisting of the fresh, green leaves of the vine *Piper betle L*. Betel leaves are most commonly chewed after meals for their refreshing and stimulating effects.

(10) **Quillaia bark (soap bark** or **Panama bark)** (*Quillaia saponaria*).

(11) **Sapindus berries or seeds** (soapberries) (Sapindus mukorossi, S. trifoliatus, S. saponaria, S. marginatus, S. drummondii).

A layer of vegetable materials (of the types proper to this heading) on a support of textile fabric, paper, etc., or put up between sheets of textile fabric, paper, etc., by stapling or simple sewing, is also classified in this heading.
