

CHAPTER 60
KNITTED OR CROCHETED FABRICS

Notes:

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Sub Heading Notes:

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), or prirmiphos-methyl (ISO).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.		
	60011000	- "Long pile" fabrics	3%	Kg
		- Looped pile fabrics:		
	60012100	-- Of cotton	3%	“
	60012200	-- Of man-made fibers	3%	“
	60012900	-- Of other textile materials	3%	“
		- Other:		
	60019100	-- Of cotton	3%	“
	60019200	-- Of man-made fibers	3%	“
	60019900	-- Of other textile materials	3%	“
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn of rubber thread, other than those of heading 60.01		
	60024000	- Containing by weight 5% or more elastomeric yarn but not containing rubber thread	3%	“
	60029000	- Other	3%	“
60.03		Knitted or crocheted fabrics of a width exceeding 30 cm, other than those of heading 60.01 or 60.02.		
	60031000	- Of wool or fine animal hair	3%	“
	60032000	- Of cotton	3%	“
	60033000	- Of synthetic fibres	3%	“
	60034000	- Of artificial fibres	3%	“
	60039000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm containing by weight 5% or more electrometric yarn or rubber thread, other than those of heading 60.01.		
	60041000	- Containing by weight 5% or more electrometric yarn but not containing r rubber thread	3%	Kg
	60049000	- Other	3%	“
60.05		Wrap knit fabrics (including those made galloon knitting machines), other than those of heading 60.01 to 60.04.		
		- Of cotton:		
	60052100	-- Unbleached or bleached	3%	“
	60052200	-- Dyed	3%	“
	60052300	-- Of yarn of different colours	3%	“
	60052400	-- Printed	3%	“
		- Of synthetic fibres:		
	60053500	-- Fabrics specified in subheading note 1 to this chapter	3%	“
	60053600	-- Other, unbleached or bleached	3%	“
	60053700	-- Other, Dyed	3%	“
	60053800	-- Other of yarn of different colours	3%	“
	60053900	-- Other printed	3%	“
		- Of artificial fibres:		
	60054100	-- Unbleached or bleached	3%	“
	60054200	-- Dyed	3%	“
	60054300	-- Of yarn of different colours	3%	“
	60054400	-- printed	3%	“
	60059000	- Other	3%	“
	60.06		Other knitted or crocheted fabrics.	3%
60061000		- Of wool or fine animal hair		
		- Of cotton:		
60062100		-- Unbleached or bleached	3%	“
60062200		-- Dyed	3%	“
60062300		-- Of yarn of different colours	3%	“
60062400		-- Printed	40%	“
		- Of synthetic fibres:		
60063100		-- Unbleached or bleached	3%	“
60063200		-- Dyed	3%	“
60063300		-- Of yarn of different colours	3%	“
60063400		-- Printed	3%	“
		- Of artificial fibres:		
60064100		-- Unbleached or bleached	3%	“
60064200		-- Dyed	3%	“
60064300		-- Of yarn of different colours	3%	“
60064400		-- Printed	3%	“
60069000	- Other	3%	“	

CHAPTER 61
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES;
KNITTED OR CROCHETED

Notes:

- 1. This Chapter applies only to made up knitted or crocheted articles.**
- 2. This Chapter does not cover:**
 - (a) Goods of heading 62.12;**
 - (b) Worn clothing or other worn articles of heading 63.09; or**
 - (c) Orthopedic appliances, surgical belts, trusses or the like (heading 90.21).**
- 3. For the purposes of heading 61.03 and 61.04;**
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:**
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and**
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.**

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garment, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;**
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;**
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.**
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:**
 - One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and**
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.**

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

4. Heading 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring a least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
- The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:
- a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All of the components of a "ski-ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal threa

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.		
	61012000	- Of cotton :		
	61012010	--- Wind-cheaters, wind-jackets and similar articles	10%	U
	61012090	--- Other	10%	"
	61013000	- Of man-made fibres :		
	61013010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61013090	--- Other	10%	"
	61019000	- Of other textile materials:		
	61019010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61019090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.		
	61021000	- Of wool or fine animal hair:		
	61021010	--- Wind-cheaters, wind-jackets and similar articles	10%	U
	62021090	--- Other	10%	"
	61022000	- Of cotton:		
	61022010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61022090	--- Other	10%	"
	61023000	- Of man-made fibres :		
	61023010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61023090	--- Other	10%	"
	61029000	- Of other textiles materials:		
	61029010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61029090	--- Other	10%	"
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
	61031000	- Suits	10%	"
		- Ensembles:		
	61032200	-- Of cotton	10%	"
	61032300	-- Of synthetic fibres	10%	"
	61032900	-- Of other textiles materials	10%	"
		- Jackets and blazers:		
	61033100	-- Of wool. or fine animal hair	10%	"
	61033200	-- Of cotton	10%	"
	61033300	-- Of synthetic fibres	10%	"
	61033900	-- Of other textiles materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	61034100	-- Of wool. or fine animal hair	10%	"
	61034200	-- Of cotton	10%	"
61034300	-- Of synthetic fibres	10%	"	
61034900	-- Of other textiles materials	10%	"	
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
		- Suits:		
	61041300	-- Of synthetic fibres	10%	"
	61041900	-- Of other textile materials	10%	"
		- Ensembles:		
	61042200	-- Of cotton	10%	"
	61042300	-- Of synthetic fibres	10%	"
61042900	-- Of other textile materials	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Jackets and blazers:		
	61043100	-- Of wool or fine animal hair	10%	U
	61043200	-- Of cotton	10%	"
	61043300	-- Of synthetic fibres	10%	"
	61043900	-- Of other textile materials	10%	"
		- Dresses:		
	61044100	-- Of wool or fine animal hair	10%	"
	61044200	-- Of cotton	10%	"
	61044300	-- Of synthetic fibres	10%	"
	61044400	-- Of artificial fibres	10%	"
	61044900	-- Of other textile materials	10%	"
		- Skirts and divided skirts:		
	61045100	-- Of wool. or fine animal hair	10%	"
	61045200	-- Of cotton	10%	"
	61045300	-- Of synthetic fibres	10%	"
	61045900	-- Of other textile materials	10%	"
		Trousers, bib and brace overalls, breeches and shorts:		
	61046100	-- Of wool. or fine animal hair:		
	61046110	--- Trousers, breeches and shorts	10%	"
	61046190	--- Other	10%	"
	61046200	-- Of cotton:		
	61046210	--- Trousers, breeches and shorts	10%	"
	61046290	--- Other	10%	"
	61046300	-- Of synthetic fibres:		
	61046310	--- Trousers, breeches and shorts	10%	"
	61046390	--- Other	10%	"
	61046900	-- Of other textile materials:		
	61046910	--- Trousers, breeches and shorts	10%	"
	61046990	--- Other	10%	"
61.05		Men's or boys' shirts, knitted or crocheted.		
	61051000	- Of cotton	10%	"
	61052000	- Of man-made fibres	10%	"
	61059000	- Of other textile materials	10%	"
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
	61061000	- Of cotton	10%	"
	61062000	- Of man-made fibres	10%	"
	61069000	- Of other textile materials	10%	"
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Underpants and briefs:		
	61071100	-- Of cotton	10%	"
	61071200	-- Of man-made fibres	10%	"
	61071900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.08		- Nightshirts and pyjamas:		
	61072100	-- Of cotton	10%	U
	61072200	-- Of man-made fibres	10%	“
	61072900	-- Of other textile materials	10%	“
		- Other:		
	61079100	-- Of cotton	10%	“
	61079900	-- Of other textile materials	10%	“
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Slips and petticoats:		
	61081100	-- Of man-made fibres	10%	“
	61081900	-- Of other textile materials	10%	“
		- Briefs and panties:		
61082100	-- Of cotton	10%	“	
61082200	-- Of man-made fibres	10%	“	
61082900	-- Of other textile materials	10%	“	
	- Nightdresses and pyjamas:			
61083100	-- Of cotton	10%	“	
61083200	-- Of man-made fibres	10%	“	
61083900	-- Of other textile materials	10%	“	
	- Other:			
61089100	-- Of cotton	10%	“	
61089200	-- Of man-made fibres	10%	“	
61089900	-- Of other textile materials	10%	“	
61.09		T-shirts, singlets and other vest, knitted or crocheted.		
	61091000	- Of cotton	10%	“
	61099000	- Of other textile materials	10%	“
61.10		Jerseys, pullovers, cardigans, and similar articles, knitted or crocheted.		
		- Of wool or fine animal hair:		
	61101100	-- Of wool	10%	“
	61101200	-- Of Kashmir (cashmere) goats	10%	“
	61101900	-- Other	10%	“
	61102000	- Of cotton	10%	“
	61103000	- Of man-made fibres	10%	“
61109000	- Of other textile materials	10%	“	
61.11		Babies' garments and clothing accessories, knitted or crocheted.		
	61112000	- Of wool. or fine animal hair	10%	“
	61113000	- Of synthetic fibres	10%	“
	61119000	- Of other textile materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.12		Track suits, ski suits and swimwear, knitted or crocheted.		
		- Track suits:		
	61121100	-- Of cotton	10%	U
	61121200	-- Of synthetic fibres	10%	"
	61121900	-- Of other textile materials	10%	"
	61122000	- Ski suits	10%	"
		- Men's or boys' swimwear:		
	61123100	-- Of synthetic fibres	10%	"
	61123900	-- Of other textile materials	10%	"
		- Women's or girls' swimwear:		
	61124100	-- Of synthetic fibres	10%	"
	61124900	-- Of other textile materials	10%	"
61.13	61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.		
	61130010	--- Clothes for professional protection; divers' suits	10%	"
	61130090	--- Other	10%	"
61.14		Other garments, knitted or crocheted.		
	61142000	- Of cotton	10%	"
	61143000	- Of man-made fibres	10%	"
	61149000	- Of other textile materials	10%	"
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.		
	61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	10%	"
		- Other panty hose and tights:		
	61152100	-- Of synthetic fibres measuring per single yarn less than 67 decitex.	10%	"
	61152200	-- Of synthetic fibres measuring per single yarn 67 decitex or more.	10%	"
	61152900	-- Of other textile materials	10%	"
	61153000	-- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%	"
		- Other:		
	61159400	-- Of wool or fine animal hair	10%	"
	61159500	-- Of cotton	10%	"
	61159600	-- Of synthetic fibres	10%	"
	61159900	-- Of other textile materials	10%	"
61.16		Gloves, mittens and mitts, knitted or crocheted.		
	61161000	- Impregnated, coated, covered or laminated with plastics or rubber	10%	"
	61160010	--- For professional and occupational safety	10%	"
	61160090	--- Other	10%	"
		- Other:		
	61169100	-- Of wool or fine animal hair	10%	"
	61169200	-- Of cotton	10%	"
	61169300	-- Of synthetic fibres	10%	"
	61169900	-- Of other textile materials	10%	"
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
	61171000	- Shawls, scarves, mufflers, mantillas, veils and the like:		
	61171010	--- Chales, chiromani, maouoi, msoutrou	10%	U
	61171090	--- Other	10%	"
	61178000	- Other accessories	10%	"
	61179000	- Parts	10%	Kg

CHAPTER 62
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED

Notes:

- 1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).**
- 2. This Chapter does not cover:**
 - (a) Worn clothing or other worn articles of heading 63.09; or**
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).**
- 3. For the purposes of headings 62.03 and 62.04:**
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:**
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and**
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.**

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;**
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;**
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.**
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:**
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and**
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.**

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.
 “Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.
5. For the purposes of heading 62.09:
- (a) The expression “babies garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
6. Garment which are, prima facie, classifiable both in heading 62.10 and in other headings of the Chapter excluding heading 62.09, are to be classified in heading 62.10.
7. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All of the components of “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour, they also must be of corresponding or compatible size.
8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in heading 62.14.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10. Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.01		Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	62011100	-- Of wool or fine animal hair	10%	U
	62011200	-- Of wool or fine animal hair	10%	“
	62011300	-- Of cotton	10%	“
	62014000	-- Of man-made fibres	10%	“
	62019000	-- Of other textile materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	62022000	-- Of wool or fine animal hair	10%	U
	62023000	-- Of cotton	10%	"
	62024000	-- Of man-made fibres	10%	"
	62029000	-- Of other textile materials	10%	"
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
		- Suits:		
	62031100	-- Of wool or fine animal hair	10%	"
	62031200	-- Of synthetic fibres	10%	"
	62031900	-- Of other textile materials	10%	"
		- Ensembles:		
	62032200	-- Of cotton	10%	"
	62032300	-- Of synthetic fibres	10%	"
	62032900	-- Of other textile materials:	10%	"
		- Jackets and blazers:		
	62033100	-- Of wool or fine animal hair	10%	"
	62033200	-- Of cotton	10%	"
	62033300	-- Of synthetic fibres	10%	"
	62033900	-- Of other textile materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	62034100	-- Of wool or fine animal hair	10%	"
	62034200	-- Of cotton	10%	"
	62034300	-- Of synthetic fibres	10%	"
	62034900	-- Of other textile materials	10%	"
62.04		Women's or girls' suits, ensembles, jackets, blazers , dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
		- Suits:		
	62041100	-- Of wool or fine animal hair	10%	"
	62041200	-- Of cotton	10%	"
	62041300	-- Of synthetic fibres	10%	"
	62041900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Ensembles:		
	62042100	-- Of wool or fine animal hair	10%	U
	62042200	-- Of cotton	10%	"
	62042300	-- Of synthetic fibres	10%	"
	62042900	-- Of other textile materials	10%	"
		- Jackets and blazers:		
	62043100	-- Of wool or fine animal hair	10%	"
	62043200	-- Of cotton	10%	"
	62043300	-- Of synthetic fibres	10%	"
	62043900	-- Of other textile materials	10%	"
		- Dresses:		
	62044100	-- Of wool or fine animal hair	10%	"
	62044200	-- Of cotton	10%	"
	62044300	-- Of synthetic fibres	10%	"
	62044400	-- Of artificial fibres	10%	"
	62044900	-- Of other textile materials	10%	"
		- Skirts and divided skirts:		
	62045100	-- Of wool or fine animal hair	10%	"
	62045200	-- Of cotton	10%	"
	62045300	-- Of synthetic fibres	10%	"
	62045900	-- Of other textile materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	62046100	-- Of wool or fine animal hair	10%	"
	62046200	-- Of cotton	10%	"
	62046300	-- Of synthetic fibres	10%	"
	62046900	-- Of other textile materials	10%	"
62.05		Men's or boys' shirts.		
	62052000	- Of cotton	10%	
	62053000	- Of man-made fibres	10%	
	62059000	- Of other textile materials	10%	"
62.06		Women's or girls' blouses, shirts and shirt-blouses.		
	62061000	- Of silk or silk waste	10%	"
	62062000	- Of wool or fine animal hair	10%	"
	62063000	- Of cotton :		
	62063010	--- Kurtas	10%	"
	62063090	--- Other	10%	"
	62064000	- Of man-made fibres:		
	62064010	--- Kurtas	10%	"
	62064090	--- Other	10%	"
	62069000	- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.07		Man's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.		
		- Underpants and briefs:		
	62071100	-- Of cotton	10%	U
	62071900	-- Of other textile materials	10%	"
		- Nightshirts and pyjamas:		
	62072100	-- Of cotton	10%	"
	62072200	-- Of man-made fibres	10%	"
	62072900	-- Of other textile materials	10%	"
	- Other:			
62079100	-- Of cotton	10%	"	
62079900	-- Of other textile materials	10%	"	
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.		
		- Slips and petticoats:		
	62081100	-- Of man-made fibres	10%	"
	62081900	-- Of other textile materials	10%	"
		- Nightshirts and pyjamas;		
	62082100	-- Of cotton	10%	U
	62082200	-- Of man-made fibres	10%	"
	62082900	-- Of other textile materials	10%	"
	- Other:			
62089100	-- Of cotton	10%	Kg	
62089200	-- Of man-made fibres	10%	"	
62089900	-- Of other textile materials	10%	"	
62.09		Babies' garments and clothing accessories.		
	62092000	- Of cotton:		
	62092010	--- Baby napkins	10%	"
	62092090	--- Other	10%	"
	62093000	- Of synthetic fibres	10%	"
62099000	- Of other textile materials	10%	"	
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
	62101000	- Of fabrics of heading 56.02 or 56.03 :		
	62101010	--- Industrial and occupational	10%	"
	62101090	--- Other	10%	"
	62102000	- Other garments, of type described in subheadings 62.01. :		
	62102010	--- Industrial and occupational	10%	U
	62102090	--- Other	10%	"
	62103000	- Other garments, of type described in subheadings 62.02.:		
62103010	--- Industrial and occupational	10%	"	
62103090	--- Other	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
62.11	62104000	- Other men's or boys' garments:			
	62104010	--- Industrial and occupational	10%	Kg	
	62104090	--- Other	10%	“	
	62105000	- Other women's or girls' garments:			
	62105010	--- Industrial and occupational	10%	“	
	62105020	--- Firkas	10%	“	
	62105030	--- Futas	10%	“	
	62105090	--- Other	10%	“	
			Track suits, ski suits and swimwear; other garments.		
			- Swimwear:		
	62111100	-- Men's or boys'	10%	U	
	62111200	-- Women's or girls'	10%	“	
	62112000	- Ski suits	10%	“	
			- Other garments, men's or boys':		
	62113200	-- Of cotton :			
	62113210	--- Fouta or dhoti	10%	Kg	
	62113290	--- Other	10%	“	
	62113300	-- Of man-made fibres:			
	62113310	--- Fouta or dhoti	10%	“	
	62113390	--- Other	10%	“	
	62113900	-- Of other textile materials:			
	62113910	--- Fouta or dhoti	10%	“	
	62113990	--- Other	10%	“	
			- Other garments, women's or girls':		
62114200	-- Of cotton :				
62114210	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“		
62114220	--- Churidar, salwar kameez	10%	“		
62114290	--- Other	10%	“		
62114300	-- Of man-made fibres:				
62114310	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“		
62114390	--- Other	10%	“		
62114900	-- Of other textile materials:				
62114910	--- Industrial or occupational	10%	“		
62114920	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“		
62114990	--- Other	10%	“		
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	62121000	- Brassieres	10%	“	
	62122000	- Girdles and panty-girdles	10%	“	
	62123000	- Corselettes	10%	“	
	62129000	- Other:			
	62129010	--- Surgical and maternity belts, suspensory bandages and similar articles	10%	“	
	62129090	--- Other	10%	“	
62.13		Handkerchiefs.			
	62132000	- Of cotton	10%	“	
	62139000	- Of other textile materials	10%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.		
	62141000	- Of silk or silk waste:		
	62141010	--- Shawls, scarves, mufflers and mantillas	10%	U
	62141090	--- Other	10%	"
	62142000	- Of wool or fine animal hair :		
	62142010	--- Shawls, scarves, mufflers and mantillas	10%	"
	62142090	--- Other	10%	"
	62143000	- Of synthetic fibres :		
	62143010	--- Shawls, scarves, mufflers and mantillas	10%	"
	62143090	--- Other	10%	"
	62144000	- Of artificial fibres :		
	62144010	--- Shawls, scarves, mufflers and mantillas	10%	"
	62144090	--- Other	10%	"
	62149000	- Of other textile materials :		
	62149010	--- Shawls, scarves, mufflers and mantillas	10%	"
62149090	--- Other	10%	"	
62.15		Ties, bow ties and cravats.		
	62151000	- Of silk or silk waste	10%	U
	62152000	- Of man-made fibres	10%	"
	62159000	- Of other textile materials	10%	"
62.16	62160000	Gloves, mittens and mitts.		
	62160010	--- Industrial and occupational	10%	"
	62160090	--- Other	10%	"
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.		
	62171000	- Accessories:		
	62171010	--- Socks and stockings	10%	Kg
	62171090	--- Other	10%	"
	62179000	- Parts:		
	62179010	--- Shoulder pads, collars, beams	10%	"
	62179090	--- Other	10%	"

CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes:

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (I) Clothing and clothing accessories, and parts thereof;
 - (II) Blankets and travelling rugs;
 - (III) Bed linen, table linen, toilet linen and kitchen linen;
 - (IV) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Sub Heading Notes:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
63.01		I - OTHER MADE UP TEXTILE ARTICLES		
		Blankets and travelling rugs.		
	63011000	- Electric blankets	10%	U
	63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	10%	“
	63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	3%	“
	63014000	- Blankets (other than electric blankets), and travelling rugs, of synthetic fibres	10%	“
	63019000	- Other blankets and travelling rugs	10%	“
63.02		Bed linen, table linen, toilet linen and kitchen linen.		
	63021000	- Bed linen, knitted or crocheted	10%	“
		- Other bed linen, printed:		
	63022100	-- Of cotton	10%	“
	63022200	-- Of man-made fibres	10%	“
	63022900	-- Of other textile materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other bed linen:		
	63023100	-- Of cotton	10%	U
	63023200	-- Of man-made fibres	10%	"
	63023900	-- Of other textile materials	10%	"
	63024000	- Table linen, knitted or crocheted	10%	"
		- Other table linen:		
	63025100	-- Of cotton	10%	"
	63025300	-- Of man-made fibres	10%	"
	63025900	-- Of other textile materials	10%	"
	63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton :		
	63026010	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63026090	--- Other	10%	"
		- Other:		
	63029100	-- Of cotton :	10%	"
	63029110	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029190	--- Other	10%	"
	63029300	-- Of man-made fibres :		
	63029310	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029390	--- Other	10%	"
	63029900	-- Of other textile materials :		
	63029910	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029990	--- Other	10%	"
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.		
		- Knitted or crocheted:		
	63031200	-- Of synthetic fibres	10%	Kg
	63031900	-- Of other textile materials	10%	"
		- Other:		
	63039100	-- Of cotton	10%	"
	63039200	-- Of synthetic fibres	10%	"
	63039900	-- Of other textile materials	10%	"
63.04		Other furnishing articles excluding those of heading 94.04.		
		- Bedspreads:		
	63041100	-- Knitted or crocheted	10%	"
	63041900	-- Other	10%	"
	63042000	- Bed nets of warp knit fabric specified in Subheading Note 1 to this Chapter	Nil	"
		- Other:		
	63049100	-- Knitted or crocheted	10%	"
	63049200	-- Not knitted or crocheted, of cotton:		
	63049210	--- Mosquito nets and sandfly nets	Nil	"
	93049290	--- Other	10%	"
	63049300	-- Not knitted or crocheted, of synthetic fibres:		
	63049310	--- Mosquito nets and sandfly nets	Nil	"
	63049390	--- Other	10%	"
	63049900	-- Not knitted or crocheted, of other textile materials:		
	63049910	--- Mosquito nets and sandfly nets	Nil	"
	63049990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
63.05	63051000	Sacks and bags, of a kind used for the packing of goods. - Of jute or of other textile bast fibres of heading 53.03.	3%	Kg
	63052000	- Of cotton	3%	"
	63053200	- Of man-made textile materials: -- Flexible intermediate bulk containers	3%	"
	63053300	-- Other, of polyethylene or polypropylene strip or the like	3%	"
	63053900	-- Other	3%	"
	63059000	- Of other textile materials	3%	"
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.		
		- Tarpaulins, awnings and sunblinds:		
	63061200	-- Of synthetic fibres:		
	63061210	--- Tarpaulins	3%	"
	63061290	--- Other	3%	"
	63061900	-- Of other textile materials:		
	63061910	--- Tarpaulins	3%	"
	63061990	--- Other	3%	"
		- Tents (including temporary canopies and similar articles) .		
	63062200	-- Of synthetic fibres	10%	"
	63062900	-- Of other textile materials	10%	"
63063000	- Sails	10%	"	
63064000	- Pneumatic mattresses	10%	"	
63069000	- Other	10%	"	
63.07		Other made up articles, including dress patterns.		
	63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	"
	63072000	- Life-jackets and life-belts	10%	"
	63079000	- Other:		
	63079010	--- Dress patterns	10%	"
	63079020	--- Industrial and occupational not elsewhere specified	10%	"
	63079030	--- Knee supports and similar	10%	"
	63079040	--- Shoe laces	10%	"
	63079050	--- Sanitary towels	10%	"
63079060	--- Car seat covers	10%	"	
63079090	--- Other	10%	"	
63.08	63080000	II - SETS. Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	10%	"
		III – WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09	63090000	Worn clothing and other worn articles.	10%	"
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
	63101000	- Sorted		
	63101010	--- Used or new rags for use in the manufacture of blankets	3%	"
	63101090	--- Other	3%	"
	63109000	- Other:		
	63109010	--- Used or new rags for use in the manufacture of blankets	3%	"
63109090	--- Other	3%	"	

SECTION XII
FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS
AND ARTICLES MADE THEREWITH;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64
FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES

Notes:

- 1. This Chapter does not cover:**
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;**
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI).**
 - (c) Worn footwear of heading 63.09;**
 - (d) Articles of asbestos (heading 68.12);**
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or**
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).**
- 2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.**
- 3. For the purposes of this Chapter:**
 - (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and**
 - (b) the terms “leather” refers to the goods of heading 41.04 to 41.09.**
- 4. Subject to note 3 to this Chapter:**
 - (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;**
 - (b) the constituent material of the outer also shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.**

Subheading Note:

- 1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:**
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like.**

- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
64.01	64011000	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. - Footwear incorporating a protective metal toe-cap - Other footwear:	10%	2U	
	64019200	-- Covering the ankle but not covering the knee			
	64019210	--- Manufactured by direct injection moulding	10%	"	
	64019290	--- Other	10%	"	
	64019900	-- Other:			
	64019910	--- Manufactured by direct injection moulding	10%	"	
	64019990	--- Other	10%	"	
	64.02		Other footwear with outer soles and upper of rubber or plastics. - Sports footwear:		
		64021200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	"
		64021900	-- Other	10%	"
64022000		- Footwear with upper straps or thongs assembled to the sole by means of plugs:			
64022010		--- Sandal of rubber or plastic in shape V	10%	"	
64022090		--- Other	10%	"	
		- Other footwear:			
64029100		-- Covering the ankle :			
64029110		--- With insoles of a length not exceeding 15 cm	10%	"	
64029120		--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"	
64029190		--- Other	10%	"	
64029900		-- Other:			
64029910		--- With insoles of a length not exceeding 15 cm	10%	"	
64029920		--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"	
64029930		--- Slippers with open heel and without functional laces, buckles or fasteners and with uppers of rubber or plastics other than those with uppers of woven fabrics or other textile products with an external layer of rubber or plastics visible to the naked eye	10%	"	
64029990		--- Other	10%	"	
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. - Sports footwear:		
		64031200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	"
		64031900	-- Other:		
	64031910	--- Sports footwear which has, or has provision for the attachment of, spikes and studs	10%	"	
	64031990	--- Other	10%	"	
	64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe :			
	64032010	--- Kolapuri chappals and similar footwear	10%	"	
	64032020	--- Other, with insoles of a length not exceeding 15 cm	10%	"	
	64032030	--- Other, with insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"	
	64032090	--- Other	10%	"	
	64034000	- Other footwear, incorporating a protective metal toe-cap:			
	64034010	--- With insoles of a length not exceeding 15 cm	10%	"	
	64034020	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"	
	64034090	--- Other	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other footwear with outer soles of leather:		
	64035100	-- Covering the ankle		
	64035110	--- With insoles of a length not exceeding 15 cm	10%	2U
	64035120	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64035190	--- Other	10%	"
	64035900	-- Other:		
	64035910	--- With insoles of a length not exceeding 15 cm	10%	"
	64035920	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64035990	--- Other	10%	"
		- Other footwear:		
	64039100	-- Covering the ankle :		
	64039110	--- Tennis shoes, basketball shoes, gym shoes, and the like	10%	"
	64039120	---- With insoles of a length not exceeding 15 cm	10%	"
	64039130	---- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64039190	---- Other	10%	"
	64039900	-- Other:		
	64039910	--- Tennis shoes, basketball shoes, gym shoes, and the like	10%	"
	64039920	--- Other:	10%	"
	64039930	---- With insoles of a length not exceeding 15 cm	10%	"
	64039990	---- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		- Footwear with outer soles of rubber or plastics:		
	64041100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	"
	64041900	-- Other	10%	"
	64042000	- Footwear with outer soles of leather or composition leather	10%	"
64.05		Other footwear.		
	64051000	- With uppers of leather or composition leather	10%	"
	64052000	- With uppers of textile materials	10%	"
	64059000	- Other	10%	"
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
	64061000	- Uppers and parts thereof, other than stiffeners	3%	Kg
	64062000	- Outer soles and heels, of rubber or plastics	3%	"
	64069000	- Other:		
	64069010	--- Stiffeners including camaros	3%	"
	64069020	--- Gaiters, leggings and similar articles, and parts thereof	3%	"
	64069030	--- Inner and middle soles, in-soles	3%	"
	64069090	--- Other	3%	"

CHAPTER 65
HEADGEAR AND PARTS THEREOF

Notes:

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09.
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
65.01	65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.		
	65010010	--- Hoods of felt	10%	Kg
	65010090	--- Other	10%	“
65.02	65020000	Hat-shapes, plaited or made by assembling strips of any materials, neither blocked to shape, nor with made brims, nor lined, nor trimmed	10%	“
“65.03“				
65.04	65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10%	“
65.05	65050000	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	10%	“
65.06		Other headgear, whether or not lined or trimmed.		
	65061000	- Safety headgear	10%	Kg
		- Other:		
	65069100	-- Of rubber or of plastics	10%	“
	65069900	-- Of other materials:		
	65069910	--- Industrial and occupational	10%	“
	65069990	--- Other	10%	“
65.07	65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	“

CHAPTER 66
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes:

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
2. Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas)
3. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
	66011000	- Garden or similar umbrellas	10%	Kg
		- Other:		
	66019100	-- Having a telescopic shaft	10%	“
	66019900	-- Other	10%	“
66.02	66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like.		
	66020010	--- Walking-sticks, seat-sticks	10%	“
	66020020	--- For blind and disables persons	10%	“
	66020030	--- leather whip	10%	“
	66020090	--- Other	10%	“
66.03		Parts, trimmings and accessories of articles of heading 6.01 or 66.02.		
	66032000	- Umbrella frames, including frames mounted on shafts (sticks)	10%	“
	66039000	- Other	10%	“

CHAPTER 67
PREPARED FEATHERS AND DOWN AND ARTICLES
MADE OF FEATHERS OR OF DOWN'
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes:

1. This Chapter does not cover:

- (a) Filtering or straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02:

3. Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
67.01	67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	10%	Kg
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
	67021000	- Of plastics:		
	67021010	--- Unassembled parts of artificial flowers in uncoloured or undyed state; wreaths	10%	“
	67021090	--- Other	10%	“
	67029000	- Of other materials:		
	67029010	--- Unassembled parts of artificial flowers in uncoloured or undyed state; wreaths	10%	“
	67029090	--- Other	10%	“
67.03	67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.		
	67030010	--- Prepared for use in making wigs or the like	10%	“
	67030090	--- Other	10%	“
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		
		- Of synthetic textile materials:		
	67041100	-- Complete wigs	10%	“
	67041900	-- Other	10%	“
	67042000	- Of human hair	10%	“
	67049000	- Of other materials	10%	“

**SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR
SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE**

**CHAPTER 68
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS**

Notes:

1. This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated impregnated or covered paper of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones, of Chapter 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or of heading 96.20 (monopods, bipods, tripods and similar articles); or”.
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
68.01	68010000	Setts, curbstones and flagstones, of natural stone (except slate).	10%	Kg
68.02	68021000	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
	68022100	-- Marble, travertine, and alabaster:		
	68022110	--- Floor and wall coverings	10%	M2
	68022190	--- Other	10%	"
	68022300	-- Granite :		
	68022310	--- Floor and wall coverings	10%	"
	68022390	--- Other	10%	"
	68022900	-- Other stone:		
	68022910	--- Floor and wall coverings	10%	"
	68022990	--- Other	10%	Kg
		- Other:		
	68029100	-- Marble, travertine, and alabaster :		
	68029110	--- Tombstones	10%	Kg
	68029190	--- Other	10%	"
	68029200	-- Other calcareous stone :		
	68029210	--- Tombstones	10%	"
	68029290	--- Other	10%	"
	68029300	-- Granite :		
	68029310	--- Tombstones	10%	"
	68029390	--- Other	10%	"
	68029900	-- Other stone:		
	68029910	--- Tombstones	10%	"
	68029990	--- Other	10%	"
68.03	68030000	Worked slate and articles of slate or of agglomerated slate.	10%	"
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
	68041000	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	10%	"
	68042100	-- Of agglomerated synthetic or natural diamond	3%	"
	68042200	-- Of other agglomerated abrasives or of ceramics	3%	"
	68042300	-- Of natural stone	3%	"
	68043000	- Hand sharpening or polishing stones	10%	"
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
	68051000	- On a base of woven textile fabric only	10%	"
	68052000	- On a base of paper or paperboard only	10%	"
	68053000	- On a base of other materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.		
	68061000	- Slag wool, rock wool, and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	Kg
	68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	"
	68069000	- Other	10%	"
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	68071000	- In rolls	10%	"
	68079000	- Other	10%	"
68.08	68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	10%	"
68.09		Articles of plaster or of compositions based on plaster. - Boards, sheets, panels, tiles and similar articles, not ornamented:		
	68091100	-- Faced or reinforced with paper or paperboard only	10%	"
	68091900	-- Other	10%	"
	68099000	- Other articles	10%	"
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced. - Tiles, flagstones, bricks and similar articles:		
	68101100	-- Building blocks and bricks:		
	68101110	--- Building bricks	10%	"
	68101190	--- Other	10%	"
	68101900	-- Other	10%	"
		- Other articles:		
	68109100	-- Prefabricated structural components for building or civil engineering	10%	"
	68109900	-- Other:		
	68109910	--- Railway sleepers	10%	"
	68109920	--- Reservoirs, troughs	10%	"
	68109990	--- Other	10%	"
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	68114000	- Containing asbestos	10%	"
		- Not Containing asbestos:		
	68118100	-- Corrugate sheets	10%	"
	68118200	-- Other sheets, panels, tiles and similar articles	10%	"
	68118900	-- Other articles	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.		
	68128000	- Of crocidolite	10%	Kg
		- Other:		
	68129100	-- Clothing, clothing accessories, footwear and headgear		
	68129110	--- Firemen's suits	10%	"
	68129120	--- Footwear and headgear	10%	"
68.13	68129190	--- Other	10%	"
	68129900	-- Other	10%	"
		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	68132000	- Containing asbestos:		
	68132010	--- Friction material not cut to size	3%	"
	68132090	--- Other	3%	"
		- Not Containing asbestos:		
	68138100	-- Brake linings and pads		
	68138110	--- Friction material not cut to size	3%	"
	68138190	--- Other	3%	"
	68138900	-- Other	3%	"
68.14	68138910	--- Friction materials in strips, not cut to size nor drilled	3%	"
	68138990	--- Other	3%	"
		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
68.15	68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10%	"
	68149000	- Other	10%	"
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :		
	68151100	-- Carbon fibres	10%	"
	68151200	-- Fabrics of carbon fibres	10%	"
	68151300	-- Other articles of carbon fibres	10%	"
	68151900	-- Other	10%	"
	68152000	- Articles of peat	10%	"
		- Other articles:		
68159100	-- Containing magnesite , magnesia in the form of periclase , dolomite including in the form of dolime, or chromite	10%	"	
68159900	-- Other	10%	"	

**CHAPTER 69
CERAMIC PRODUCTS**

Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping:
 - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading 96.06 (for example, buttons), or of heading 96.14 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
69.01	69010000	I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	3%	Kg
69.02	69021000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. - Containing by weight singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	3%	“
	69022000	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	3%	“
	69029000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.		
	69031000	- Containing by weight more than 50 % of free carbon	3%	Kg
	69032000	- Containing by weight more than 50% of alumina (Al ₂ O ₃), or of a mixture or compound of alumina and of silica (SiO ₂):		
	69032010	--- Containing by weight 80 % or more of alumina (Al ₂ O ₃) or silica (SiO ₂) or a mixture of these materials	3%	“
	69032090	--- Other	3%	“
	69039000	- Other	3%	“
		II - OTHER CERAMIC PRODUCTS		
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
	69041000	- Building bricks	10%	“
	69049000	- Other	10%	“
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
	69051000	- Roofing tiles	10%	M2
	69059000	- Other	10%	“
69.06	69060000	Ceramic pipes, conduits, guttering and pipe fittings.	10%	Kg
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
		- Flags and paving, hearth or wall tiles, other than those of subheading 6907.30 and 6907.40:		
	69072100	-- Of a water absorption coefficient by weight not exceeding 0.5%	10%	M2
	69072200	-- Of a water absorption coefficient by weight not exceeding 0.5% but not exceeding 10%	10%	“
	69072300	-- Of a water absorption coefficient by weight exceeding 10%	10%	“
	69073000	-- Mosaic cubes and the like, other than those of subheading 6907.40	10%	“
	69074000	-- Finishing ceramics	10%	“
“69.08“				
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
		- Ceramic wares for laboratory, chemical or other technical uses:		
	69091100	-- Of porcelain or china	10%	Kg
	69091200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	“
	69091900	-- Other	10%	“
	69099000	- Other	10%	“
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
	69101000	- Of porcelain or china :		
	69101010	--- Dual flushing sanitary system	10%	“
	69101090	--- Other	10%	“
	69109000	- Other:		
	69109010	--- Dual flushing sanitary system	10%	“
	69109090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
	69111000	- Tableware and kitchenware	10%	Kg
	69119000	- Other	10%	“
69.12	69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	10%	“
69.13		Statuettes and other ornamental ceramic articles.		
	69131000	- Of porcelain or china	10%	“
	69139000	- Other	10%	“
69.14		Other ceramic articles.		
	69141000	- Of porcelain or china	10%	“
	69149000	- Other:		
	69149010	--- Ceramic guides for wire drawing machines	10%	“
	69149020	--- Beads for personal adornment	10%	“
	69149090	--- Other	10%	“

**CHAPTER 70
GLASS AND GLASSWARE**

Notes:

1. This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heated devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of heading 70.03, 70.04 and 70.05:

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression “glass wool” means:

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight.
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Notes.

- 1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PBO) content by weight of 24%**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
70.01	70010000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	10%	Kg
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, un worked.		
	70021000	- Balls	10%	“
	70022000	- Rods	10%	“
		- Tubes:		
	70023100	-- Of fused quartz or other fused silica	10%	“
	70023200	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10%	“
	70023900	-- Other	10%	“
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
		- Non-wired sheet:		
	70031200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	Kg
	70031900	-- Other	10%	“
	70032000	-- Wired sheets	10%	“
	70033000	- Profiles	10%	“
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or nonreflecting layer	10%	“
	70049000	- Other glass	10%	“
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	70051000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	“
		- Other non-wired glass:		
	70052100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	“
	70052900	-- Other	10%	“
	70053000	- Wired glass	10%	“
70.06	70060000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	Kg
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.		
		- Toughened (tempered) safety glass:		
	70071100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	70071110	--- For use in vehicles	3%	“
	70071190	--- Other	10%	“
	70071900	-- Other:		
	70071910	--- In sheets	10%	“
	70071990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	70072100	- Laminated safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	70072110	--- For use in vehicles	3%	Kg
	70072190	--- Other	10%	“
	70072900	-- Other:		
	70072910	--- In sheets	10%	“
	70072990	--- Other	10%	“
70.08	70080000	Multiple-walled insulating units of glass	10%	“
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.		
	70091000	- Rear-view mirrors or vehicles	10%	“
		- Other:		
	70099100	-- Unframed	10%	“
	70099200	-- Framed	10%	“
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
	70101000	- Ampoules	3%	“
	70102000	- Stoppers, lids and other closures	3%	“
	70109000	- Other:		
	70109010	--- Bottles of a nominal capacity not exceeding 0.15 litre	3%	“
	70109020	--- Bottles of a nominal capacity exceeding 0.15 litre but not more than 0.33 litre	3%	“
	70109030	--- Bottles of a nominal capacity exceeding 0.33 litre but not more than 1 litre	3%	“
	70109040	--- Bottles of a nominal capacity exceeding 1 litre	3%	“
	70109090	--- Other	3%	“
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.		
	70111000	- For electric lighting	10%	“
	70112000	- For cathode-ray tubes	10%	“
	70119000	- Other	10%	“
“70.12“				
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	70131000	- Of glass-ceramics		
	70131010	--- Infants' feeding bottles	10%	“
	70131090	--- Other	10%	“
		- Stemware drinking glasses other than of glass-ceramics:		
	70132200	-- Of lead crystal	10%	“
	70132800	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	70133300	- Other drinking glass, other than of glass-ceramics: -- Of lead crystal	10%	Kg
	70133700	-- Other	10%	“
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
	70134100	-- Of lead crystal:		
	70134110	--- Infants' feeding bottles	10%	“
	70134190	--- Other	10%	“
	70134200	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C :		
	70134210	--- Infants' feeding bottles	10%	“
	70134290	--- Other	10%	“
	70134900	-- Other:		
	70134910	--- Infants' feeding bottles	10%	“
	70134990	--- Other	10%	“
		- Other glassware:		
	70139100	-- Of lead crystal:		
	70139110	--- Statuettes and ornamental glassware	10%	“
	70139190	--- Other	10%	“
	70139900	-- Other:		
	70139910	--- Statuettes and ornamental glassware	10%	“
	70139920	--- Bottles for scent sprays or toilet sprays, empty	10%	“
	70139990	--- Other	10%	“
70.14	70140000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	10%	“
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
	70151000	- Glasses for corrective spectacles	3%	“
	70159000	- Other	10%	“
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles or pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		
	70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10%	“
	70169000	- Other	10%	“
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
	70171000	- Of fused quartz or other fused silica	10%	“
	70172000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10%	“
	70179000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter.		
	70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares:		
	70181010	--- Glass beads	10%	Kg
	70181090	--- Other	10%	"
	70182000	- Glass microspheres not exceeding 1 mm in diameter	10%	"
	70189000	- Other:		
	70189010	--- Statuettes and ornamental glassware	10%	"
	70189090	--- Other	10%	"
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).		
		- Slivers, rovings, yarn and chopped strands and mats thereof :		
	70191100	-- Chopped strands, of a length of not more than 50 mm	10%	"
	70191200	-- Rovings	10%	"
	70191300	-- Other yarn, slivers	10%	"
	70191400	-- Mechanically bonded mats	10%	"
	70191500	-- Chemically bonded mats	10%	"
	70191900	-- Other	10%	"
		- Mechanically bonded fabrics :		
	70196100	-- Closed woven fabrics of rovings	10%	"
	70196200	-- Other closed fabrics of rovings	10%	"
	70196300	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	10%	"
	70196400	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	10%	"
	70196500	-- Open woven fabrics of a width not exceeding 30 cm	10%	"
	70196600	-- Open woven fabrics of a width exceeding 30 cm	10%	"
	70196900	-- Other	10%	"
		-- Chemically bonded fabrics :		
	70197100	-- Veils (thin sheets)	10%	"
	70197200	-- Other closed fabrics	10%	"
	70197300	-- Other open fabrics	10%	"
	70198000	- Glass wool and articles of glass wool	10%	"
70199000	- Other	10%	"	
70.20	70200000	Other articles of glass:		
	70200010	--- Glass inners for vacuum flasks or other vacuum vessels	10%	"
	70200020	--- Filters for use with automatic data processing machines	10%	"
	70200030	--- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	10%	"
	70200040	--- Other industrial articles	10%	"
	70200050	--- Articles for husbandry and horticultural appliances	10%	"
	70200060	--- Lifebuoys	10%	"
	70200070	--- Floats for fishing nets	10%	"
	70200090	--- Other	10%	"