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**Central Excise Tariff Act, 1985**

**Chapter 67 - Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair**

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**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) straining cloth of human hair (heading 5911);

   (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 6701 does not cover:

   (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);

   (b) articles of apparel or clothing accessories in which feathers or down constitute not more than mere trimming or padding; or

   (c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.

3. Heading 6702 does not cover:

   (a) articles of glass (Chapter 70);

   (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.

| Tariff Item | | Description of goods | Unit | Rate of duty |
|---|---|---|---|---|
| (1) | | (2) | (3) | (4) |
| 6701 | | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES) | | |
| 6701 00 | - | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes): | | |
| 6701 00 10 | --- | Feather dusters | kg. | - |
| 6701 00 90 | --- | Other | kg. | - |
| 6702 | | ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT | | |
| 6702 10 | - | Of plastics: | | |
| 6702 10 10 | --- | Decorative plants | kg. | 16% |
| 6702 10 90 | --- | Other | kg. | 16% |
| 6702 90 | - | Of other materials: | | |
| 6702 90 10 | --- | Of jute | kg. | 16% |
| 6702 90 90 | --- | Other | kg. | 16% |
| 6703 | | 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 | | |
| 6703 00 | - | 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: | | |
| | --- | | | |

| | | | | |
|---|---|---|---|---|
| 6703 00 10 | | Human hair, dressed, thinned, bleached or otherwise worked | kg. | 16% |
| 6703 00 20 | --- | Wool or other animal hair or other textile materials, prepared for use in making wigs or the like | kg. | 16% |
| 6704 | | 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: | | |
| 6704 11 00 | -- | Complete wigs | kg. | 16% |
| 6704 19 | -- | Other: | | |
| 6704 19 10 | --- | Hair nets | kg. | 16% |
| 6704 19 90 | --- | Other | kg. | 16% |
| 6704 20 | -- | Of human hair: | | |
| 6704 20 10 | --- | Wigs | kg. | 16% |
| 6704 20 20 | --- | Hair nets | kg. | 16% |
| 6704 20 90 | --- | Other | kg. | 16% |
| 6704 90 00 | | Of other materials | kg. | 16% |