

## Customs Tariff Act 1975

### Chapter 62 - Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

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#### 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 6212).

**2. This Chapter does not cover:**

- (a) Worn clothing or other worn articles of heading 6309; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

**3. For the purposes of headings 6203 and 6204:**

- (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 a 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:

- (a) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- (b) 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;
- (c) 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.

(d) The term "ensemble" means a set of garments (other than suits and articles of heading 6207 or 6208), 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 also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6211.

#### **4. For the purposes of heading 6209:**

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, prima facie, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

**5. Garments which are, prima facie, classifiable both in heading 6210** and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

**6. For the purposes of heading 6211, "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 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.

**7. 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 6213). Handkerchiefs of which any side exceeds 60 cm. are to be classified in heading 6214.

**8. 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.

**9. Articles of this Chapter may be made of metal thread.**

| Tariff Item |     | Description of goods                                                                                                                                                           | Unit | Std.              |
|-------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|
|             |     |                                                                                                                                                                                |      |                   |
| (1)         |     | (2)                                                                                                                                                                            | (3)  |                   |
| 6201        |     | <b>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 6203</b> |      |                   |
|             | -   | Overcoats, raincoats, car-coats, capes, cloaks and similar articles:                                                                                                           |      |                   |
| 6201 11 00  | --  | Of wool and fine animal hair                                                                                                                                                   | u    | <a href="#">8</a> |
| 6201 12     | --  | Of cotton:                                                                                                                                                                     |      | [                 |
| 6201 12 10  | --- | Raincoats                                                                                                                                                                      | u    | [                 |
| 6201 12 90  | --- | Other                                                                                                                                                                          | u    | [                 |
| 6201 13     | --  | Of man-made fibres:                                                                                                                                                            |      | [                 |

|               |     |                             |   |   |
|---------------|-----|-----------------------------|---|---|
| 6201 13<br>10 | --- | Raincoats                   | u | [ |
| 6201 13<br>90 | --- | Other                       | u | [ |
| 6201 19       | --  | Of other textile materials: |   |   |
| 6201 19<br>10 | --- | Of silk                     | u |   |
| 6201 19<br>90 | --- | Of other textile fibres     | u |   |
|               | -   | Other:                      |   |   |
| 6201 91<br>00 | --  | Of wool or fine animal hair | u | [ |
| 6201 92<br>00 | --  | Of cotton                   | u | [ |
| 6201 93<br>00 | --  | Of man-made fibres          | u | [ |
| 6201 99       | --  | Of other textile materials: |   |   |
| 6201 99<br>10 | --- | Of silk                     | u |   |
| 6201 99<br>90 | --- | Other                       | u |   |

|            |     |                                                                                                                                                                                   |   |   |
|------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 6202       |     | <b>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 6204</b> |   |   |
|            | -   | Overcoats, raincoats, car-coats, capes, cloaks and similar articles:                                                                                                              |   |   |
| 6202 11    | --  | Of wool or fine animal hair:                                                                                                                                                      |   |   |
| 6202 11 10 | --- | Coats                                                                                                                                                                             | u | [ |
| 6202 11 90 | --- | Other                                                                                                                                                                             | u | [ |
| 6202 12 00 | --  | Of cotton                                                                                                                                                                         | u | [ |
| 6202 13 00 | --  | Of man-made fibres                                                                                                                                                                | u | [ |
| 6202 19    | --  | Of other textile materials:                                                                                                                                                       |   |   |
| 6202 19 10 | --- | Coats of silk                                                                                                                                                                     | u |   |
| 6202 19 20 | --- | Coats of all other fibres                                                                                                                                                         | u |   |
| 6202 19 90 | --- | Other                                                                                                                                                                             | u |   |
|            | -   | Other:                                                                                                                                                                            |   |   |

|               |     |                                      |   |   |
|---------------|-----|--------------------------------------|---|---|
| 6202 91       | --  | Of wool or fine animal hair:         |   | [ |
| 6202 91<br>10 | --- | Wind and ski-jackets, wind- cheaters | u | [ |
| 6202 91<br>90 | --- | Other                                | u | [ |
| 6202 92       | --  | Of cotton:                           |   |   |
| 6202 92<br>10 | --- | Wind and ski-jackets, wind-cheaters  | u | [ |
| 6202 92<br>90 | --- | Other                                | u | [ |
| 6202 93       | --  | Of man-made fibres:                  |   |   |
| 6202 93<br>10 | --- | Wind and ski-jackets, wind-cheaters  | u | [ |
| 6202 93<br>90 | --- | Other                                | u | [ |
| 6202 99       | --  | Of other textile materials:          |   |   |

|                         |      |                                                                                                                                       |   |    |
|-------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                         | ---  | Of silk:                                                                                                                              |   |    |
| 6202 99<br>11           | ---- | Wind and ski-jackets                                                                                                                  | u |    |
| 6202 99<br>19           | ---- | Other                                                                                                                                 | u |    |
| 6202 99<br>90           | ---  | Other                                                                                                                                 | u |    |
| <b>6203</b>             |      | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)</b> |   |    |
|                         | -    | Suits:                                                                                                                                |   |    |
| 6203 11<br>00           | --   | Of wool or fine animal hair                                                                                                           | u | [1 |
| 6203 12<br>00           | --   | Of synthetic fibres                                                                                                                   | u | [  |
| 6203 19                 | --   | Of other textile materials:                                                                                                           |   |    |
| 6203 19<br>10           | ---  | Of cotton                                                                                                                             | u | [1 |
| 6203 19<br>90           | ---  | Other                                                                                                                                 | u | [1 |
|                         | -    | Ensembles:                                                                                                                            |   |    |
| <a href="#">2</a> [***] |      |                                                                                                                                       |   |    |

|               |     |                             |   |   |
|---------------|-----|-----------------------------|---|---|
| 6203 22<br>00 | --  | Of cotton                   | u | [ |
| 6203 23<br>00 | --  | Of synthetic fibres         | u | [ |
| 6203 29<br>00 | --  | Of other textile materials  | u | [ |
|               | -   | Jackets and blazers:        |   |   |
| 6203 31<br>00 | --  | Of wool or fine animal hair | u | [ |
| 6203 32<br>00 | --  | Of cotton                   | u | [ |
| 6203 33<br>00 | --  | Of synthetic fibres         | u | [ |
| 6203 39       | --  | Of other textile materials: |   |   |
| 6203 39<br>10 | --- | Of silk                     | u | [ |



|               |     |                                                                                                                                                                                   |   |              |
|---------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|
| 6203 39<br>90 | --- | Other                                                                                                                                                                             | u | [            |
|               | -   | Trousers, bib and brace overalls, breeches<br>and shorts:                                                                                                                         |   |              |
| 6203 41<br>00 | --  | Of wool or fine animal hair                                                                                                                                                       | u | [10%<br>whic |
| 6203 42<br>00 | --  | Of cotton                                                                                                                                                                         | u | [            |
| 6203 43<br>00 | --  | Of synthetic fibres                                                                                                                                                               | u | [            |
| 6203 49       | --  | Of other textile materials:                                                                                                                                                       |   |              |
| 6203 49<br>10 | --- | Of silk                                                                                                                                                                           | u | [            |
| 6203 49<br>90 | --- | Other                                                                                                                                                                             | u | [            |
| <b>6204</b>   |     | <b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided<br/>skirts, trousers, bib and brace overalls, breeches and shorts (other than<br/>swimwear)</b> |   |              |
|               | -   | Suits:                                                                                                                                                                            |   |              |

|               |      |                                                  |   |   |
|---------------|------|--------------------------------------------------|---|---|
| 6204 11<br>00 | --   | Of wool of fine animal hair                      | u | [ |
| 6204 12<br>00 | --   | Of cotton                                        | u |   |
| 6204 13<br>00 | --   | Of synthetic fibres                              | u | [ |
| 6204 19       | --   | Of other textile materials:                      |   |   |
|               | ---  | Of silk:                                         |   |   |
| 6204 19<br>11 | ---- | Sequinned or beaded with chattons or embroidered | u | [ |
| 6204 19<br>19 | ---- | Other                                            | u | [ |
| 6204 19<br>90 | ---  | Of all other fibres                              | u | [ |
|               | -    | Ensembles:                                       |   |   |
| 6204 21<br>00 | --   | Of wool or fine animal hair                      | u |   |
| 6204 22       | --   | Of cotton:                                       |   |   |
| 6204 22<br>10 | ---  | Blouses combined with skirts, trousers or shorts | u |   |

|               |      |                                                  |   |   |
|---------------|------|--------------------------------------------------|---|---|
| 6204 22<br>90 | ---  | Other                                            | u |   |
| 6204 23<br>00 | --   | Of synthetic fibres                              | u |   |
| 6204 29       | --   | Of other textile materials:                      |   |   |
|               | ---  | Of silk:                                         |   |   |
| 6204 29<br>11 | ---- | Sequinned or beaded                              | u |   |
| 6204 29<br>19 | ---- | Other                                            | u |   |
| 6204 29<br>90 | ---  | Other                                            | u |   |
|               | -    | Jackets and blazers:                             |   |   |
| 6204 31<br>00 | --   | Of wool or fine animal hair                      | u | [ |
| 6204 32<br>00 | --   | Of cotton                                        | u | [ |
| 6204 33<br>00 | --   | Of synthetic fibres                              | u | [ |
| 6204 39       | --   | Of other textile materials:                      |   |   |
|               | ---  | Of silk:                                         |   |   |
| 6204 39<br>11 | ---- | Sequinned or beaded with chattons or embroidered | u | [ |

|               |      |                                  |   |   |
|---------------|------|----------------------------------|---|---|
| 6204 39<br>19 | ---- | Other                            | u | [ |
| 6204 39<br>90 | ---  | Other                            | u | [ |
|               | -    | Dresses:                         |   |   |
| 6204 41       | --   | Of wool or fine animal hair:     |   |   |
| 6204 41<br>10 | ---  | House coats and like dresses     | u | [ |
| 6204 41<br>20 | ---  | Blazers                          | u | [ |
| 6204 41<br>90 | ---  | Other                            | u | [ |
| 6204 42       | --   | Of cotton:                       |   |   |
| 6204 42<br>10 | ---  | House coats and the like dresses | u | [ |
| 6204 42<br>20 | ---  | Dresses                          | u | [ |

|               |      |                                  |   |   |
|---------------|------|----------------------------------|---|---|
| 6204 42<br>90 | ---  | Other                            | u | [ |
| 6204 43       | --   | Of synthetic fibres:             |   |   |
| 6204 43<br>10 | ---  | House coats and the like         | u | [ |
| 6204 43<br>90 | ---  | Other                            | u | [ |
| 6204 44<br>00 | --   | Of artificial fibres             | u | [ |
| 6204 49       | --   | Of other textile materials:      |   |   |
|               | ---  | Of silk:                         |   |   |
| 6204 49<br>11 | ---- | House coats and the like dresses | u | [ |
| 6204 49<br>19 | ---- | Other                            | u | [ |
| 6204 49<br>90 | ---  | Other                            | u | [ |

|               |     |                                                        |   |   |
|---------------|-----|--------------------------------------------------------|---|---|
|               | -   | Skirts and divided skirts:                             |   |   |
| 6204 51<br>00 | --  | Of wool or fine animal hair                            | u | [ |
| 6204 52<br>00 | --  | Of cotton                                              | u |   |
| 6204 53<br>00 | --  | Of synthetic fibres                                    | u |   |
| 6204 59       | --  | Of other textile materials:                            |   |   |
| 6204 59<br>10 | --- | Of silk                                                | u |   |
| 6204 59<br>90 | --- | Other                                                  | u |   |
|               | -   | Trousers, bib and brace overalls, breeches and shorts: |   |   |
| 6204 61       | --  | Of wool or fine animal hair:                           |   |   |
| 6204 61<br>10 | --- | Trousers and shorts                                    | u | [ |
| 6204 61<br>90 | --- | Other                                                  | u | [ |
| 6204 62<br>00 | --  | Of cotton                                              | u | [ |
| 6204 63<br>00 | --  | Of synthetic fibres                                    | u |   |
| 6204 69       | --  | Of other textile materials:                            |   |   |

|                         |      |                                    |   |   |
|-------------------------|------|------------------------------------|---|---|
|                         | ---  | Of silk:                           |   |   |
| 6204 69<br>11           | ---- | Sequinned or beaded or embroidered | u | [ |
| 6204 69<br>19           | ---- | Other                              | u | [ |
| 6204 69<br>90           | ---  | Other                              | u | [ |
| <b>6205</b>             |      | <b>Men's or Boy's Shirts</b>       |   |   |
| <a href="#">3</a> [***] |      |                                    |   |   |
| 6205 20<br>00           | -    | Of cotton                          | u | [ |
| 6205 30<br>00           | -    | Of man-made fibres                 | u | [ |
| 6205 90                 | -    | Of other textile materials:        |   |   |
| 6205 90<br>10           | ---  | Of silk                            | u | [ |
| 6205 90<br>90           | ---  | Other                              | u | [ |

|               |     |                                                                                                                                          |   |   |
|---------------|-----|------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| <b>6206</b>   |     | <b>Women's or Girl's blouses, shirts and shirt-blouses</b>                                                                               |   |   |
| 6206 10       | -   | Of silk or silk waste:                                                                                                                   |   |   |
| 6206 10<br>10 | --- | Of silk                                                                                                                                  | u |   |
| 6206 10<br>90 | --- | Other                                                                                                                                    | u |   |
| 6206 20<br>00 | -   | Of wool or fine animal hair                                                                                                              | u | [ |
| 6206 30<br>00 | -   | Of cotton                                                                                                                                | u | [ |
| 6206 40<br>00 | -   | Of man-made fibres                                                                                                                       | u | [ |
| 6206 90<br>00 | -   | Of other textile materials                                                                                                               | u |   |
| <b>6207</b>   |     | <b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles</b> |   |   |
|               | -   | Underpants and brifs:                                                                                                                    |   |   |
| 6207 11<br>00 | --  | Of cotton                                                                                                                                | u | [ |
| 6207 19       | --  | Of other textile materials:                                                                                                              |   |   |
| 6207 19<br>10 | --- | Of synthetic fibres                                                                                                                      | u | [ |



|                        |     |                                      |   |  |
|------------------------|-----|--------------------------------------|---|--|
| 6207 19<br>20          | --- | Of wool                              | u |  |
| 6207 19<br>30          | --- | Of silk                              | u |  |
| 6207 19<br>90          | --- | Other                                | u |  |
|                        | -   | Night shirts and pyjamas:            |   |  |
| 6207 21<br>10          | --- | Of cotton                            | u |  |
| 6207 21<br>90          | --- | Other                                | u |  |
| 6207 22<br>00          | --  | Of man-made fibres                   | u |  |
| 6207 29<br>00          | --  | Of other textile materials           | u |  |
|                        | -   | Other:                               |   |  |
| 6207 91                | --  | Of cotton:                           |   |  |
| 6207 91<br>10          | --- | Dressing gowns and bathrobes         | u |  |
| 6207 91<br>20          | --- | Under shirts other than hand printed | u |  |
| 6207 91<br>90          | --- | Other                                | u |  |
| <a href="#">4</a> ***] |     |                                      |   |  |
| 6207 99                | --  | Of other textile materials:          |   |  |
|                        | --- | Of silk:                             |   |  |

|               |      |                                                                                                                                                                     |   |  |
|---------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 6207 99<br>11 | ---- | Dressing gowns and bathrobes                                                                                                                                        | u |  |
| 6207 99<br>19 | ---- | Other                                                                                                                                                               | u |  |
|               | ---  | Of wool:                                                                                                                                                            |   |  |
| 6207 99<br>21 | ---- | Dressing gowns and bathrobes                                                                                                                                        | u |  |
| 6207 99<br>29 | ---- | Other                                                                                                                                                               | u |  |
| 6207 99<br>90 | ---  | Other                                                                                                                                                               | u |  |
| <b>6208</b>   |      | <b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, nglis, bathrobes, dressing gowns and similar articles</b> |   |  |
|               | -    | Slips and petticoats:                                                                                                                                               |   |  |
| 6208 11<br>00 | --   | Of man-made fibres                                                                                                                                                  | u |  |
| 6208 19       | --   | Of other textile materials:                                                                                                                                         |   |  |
| 6208 19<br>10 | ---  | Of cotton other than hand printed                                                                                                                                   | u |  |

|               |     |                              |   |  |
|---------------|-----|------------------------------|---|--|
| 6208 19<br>90 | --- | Other                        | u |  |
|               | -   | Nightdresses and pyjamas:    |   |  |
| 6208 21<br>00 | --  | Of cotton                    | u |  |
| 6208 22<br>00 | --  | Of man-made fibres           | u |  |
| 6208 29       | --  | Of other textile materials:  |   |  |
| 6208 29<br>10 | --- | Of silk                      | u |  |
| 6208 29<br>20 | --- | Of wool                      | u |  |
| 6208 29<br>90 | --- | Other                        | u |  |
|               | -   | Other:                       |   |  |
| 6208 91       | --  | Of cotton:                   |   |  |
| 6208 91<br>10 | --- | Dressing gowns and bathrobes | u |  |
| 6208 91<br>90 | --- | Other                        | u |  |
| 6208 92       | --  | Of man-made fibres:          |   |  |
| 6208 92<br>10 | --- | Dressing gowns and bathrobes | u |  |

|                        |     |                                                                               |   |  |
|------------------------|-----|-------------------------------------------------------------------------------|---|--|
| 6208 92<br>90          | --- | Other                                                                         | u |  |
| 6208 99                | --  | Of other textile materials:                                                   |   |  |
| 6208 99<br>10          | --- | Dressing gowns and bathrobes of wool                                          | u |  |
| 6208 99<br>20          | --- | Dressing gowns and bathrobes of silk                                          | u |  |
| 6208 99<br>90          | --- | Other                                                                         | u |  |
| <b>6209</b>            |     | <b>Babies' garments and clothing accessories</b>                              |   |  |
| <a href="#">5[***]</a> |     |                                                                               |   |  |
| 6209 20<br>00          | -   | Of cotton                                                                     | u |  |
| 6209 30<br>00          | -   | Of synthetic fibres                                                           | u |  |
| 6209 90                | -   | Of other textile materials:                                                   |   |  |
| 6209 90<br>10          | --- | Of silk                                                                       | u |  |
| 6209 90<br>90          | --- | Other                                                                         | u |  |
| <b>6210</b>            |     | <b>Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907</b> |   |  |
| 6210 10<br>00          | -   | Of fabrics of heading 5602 or 5603                                            | u |  |
| 6210 20                | -   | Other garments, of the type described in subheadings 6201 11 to 6201 19:      |   |  |
| 6210 20<br>10          | --- | Outer garments, of rubberised textile fabrics                                 | u |  |

|            |     |                                                                                                                                                               |   |   |
|------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 6210 20 20 | --- | Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other piece, artificial plastic materials | u | [ |
| 6210 20 30 | --- | Outer garments, of fabrics otherwise impregnated or coated                                                                                                    | u | [ |
| 6210 20 90 | --- | Other                                                                                                                                                         | u | [ |
| 6210 30    | -   | Other garments, of the type described in subheadings 6202 11 to 6202 19:                                                                                      |   |   |
| 6210 30 10 | --- | Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other piece, artificial plastic materials | u | [ |
| 6210 30 20 | --- | Outer garments, of rubberised textile fabrics                                                                                                                 | u | [ |
| 6210 30 30 | --- | Outer garments, of fabrics otherwise impregnated                                                                                                              | u | [ |
| 6210 30 90 | --- | Other                                                                                                                                                         | u | [ |
| 6210 40    | -   | Other men's or boys' garments:                                                                                                                                |   |   |

|                         |     |                                                            |   |  |
|-------------------------|-----|------------------------------------------------------------|---|--|
| 6210 40<br>10           | --- | Bullet proof jacket, bomb disposal jacket and the like     | u |  |
| 6210 40<br>90           | --- | Other                                                      | u |  |
| 6210 50<br>00           | -   | Other women's or girls' garments                           | u |  |
| <b>6211</b>             |     | <b>Track suits, ski suits and swimwear; other garments</b> |   |  |
|                         | -   | Swimwear:                                                  |   |  |
| <b>6211 11<br/>00</b>   | --  | Men's or boys'                                             | u |  |
| 6211 12<br>00           | --  | Women's or girls'                                          | u |  |
| 6211 20<br>00           | --  | Ski suits                                                  | u |  |
|                         | -   | Other garments, men's or boys':                            |   |  |
| <a href="#">6</a> [***] |     |                                                            |   |  |
| 6211 32<br>00           | --  | Of cotton                                                  | u |  |
| 6211 33<br>00           | --  | Of man-made fibres                                         | u |  |
| 6211 39<br>00           | --  | Of other textile materials                                 | u |  |
|                         | -   | Other garments, women's or girls':                         |   |  |

|               |     |                                                                                                                                              |   |   |
|---------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 6211 41<br>00 | --  | Of wool or fine animal hair                                                                                                                  | u |   |
| 6211 42       | --  | Of cotton:                                                                                                                                   |   |   |
| 6211 42<br>10 | --- | Kurta and salwar with or without duppatta                                                                                                    | u | [ |
| 6211 42<br>90 | --- | Other                                                                                                                                        | u | [ |
| 6211 43<br>00 | --  | Of man-made fibres                                                                                                                           | u | [ |
| 6211 49<br>00 | --  | Of Other textile materials                                                                                                                   | u |   |
| <b>6212</b>   |     | <b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted</b> |   |   |
| 6212 10<br>00 | -   | Brassieres                                                                                                                                   | u | [ |
| 6212 20<br>00 | -   | Girdles and panty-girdles                                                                                                                    | u | [ |
| 6212 30<br>00 | -   | Corselettes                                                                                                                                  | u | [ |
| 6212 90       | -   | Other:                                                                                                                                       |   |   |

|                                 |     |                                                                 |   |  |
|---------------------------------|-----|-----------------------------------------------------------------|---|--|
| 6212 90<br>10                   | --- | Suspender belts, braces, suspender garters and the like         | u |  |
| 6212 90<br>90                   | --- | Other                                                           | u |  |
| <b>6213</b>                     |     | <b>Handkerchiefs</b>                                            |   |  |
| <a href="#">7</a> ***]          |     |                                                                 |   |  |
| 6213 20<br>00                   | -   | Of cotton                                                       | u |  |
| 6213 90                         | -   | Other:                                                          |   |  |
| 6213 90<br>10                   | --- | Of man-made fibres                                              | u |  |
| 6213 90<br>90                   | --- | Of other textile materials                                      | u |  |
| <b>6214</b>                     |     | <b>Shawls, scarves, mufflers, mantillas, veils and the like</b> |   |  |
| 6214 10                         | -   | Of silk or silk waste:                                          |   |  |
| 6214 10<br>10                   | --- | Scarves of silk measuring 60 cms or less                        | u |  |
| 6214 10<br>20                   | --- | Shawls, scarves (exceeding 60 cms) and the like                 | u |  |
| <a href="#">9</a> 6214<br>10 30 | --- | Of handloom                                                     | u |  |



|               |     |                              |   |   |
|---------------|-----|------------------------------|---|---|
| 6214 10<br>90 | --- | Other                        | u | [ |
| 6214 20       | -   | Of wool or fine animal hair: |   |   |
| 6214 20<br>10 | --- | Shawls                       | u | [ |
| 6214 20<br>20 | --- | Scarves                      | u | [ |
| 6214 20<br>30 | --- | Mufflers                     | u | [ |
| 6214 20<br>90 | --- | Other                        | u | [ |
| 6214 30<br>00 | -   | Of synthetic fibres          | u |   |
| 6214 40<br>00 | -   | Of artificial fibres         | u |   |
| 6214 90       | -   | Of other textile materials:  |   |   |
| 6214 90<br>10 | --- | Abrabroomal, cotton          | u | [ |
|               | --- | Chadars, cotton:             |   |   |

|               |      |                                                  |   |  |
|---------------|------|--------------------------------------------------|---|--|
| 6214 90<br>21 | ---- | Grey                                             | u |  |
| 6214 90<br>22 | ---- | White bleached                                   | u |  |
| 6214 90<br>29 | ---- | Other                                            | u |  |
|               | ---  | Odhani, cotton:                                  |   |  |
| 6214 90<br>31 | ---- | Grey                                             | u |  |
| 6214 90<br>32 | ---- | White bleached                                   | u |  |
| 6214 90<br>39 | ---- | Other                                            | u |  |
| 6214 90<br>40 | ---  | Scarves, cotton                                  | u |  |
| 6214 90<br>50 | ---  | Shawls, mufflers and the like, of cotton         | u |  |
| 6214 90<br>60 | ---  | Shawls, mufflers and the like of man-made fibres | u |  |

|                                 |      |                                                                                                                           |    |  |
|---------------------------------|------|---------------------------------------------------------------------------------------------------------------------------|----|--|
| 6214 90<br>90                   | ---  | Other                                                                                                                     | u  |  |
| <b>6215</b>                     |      | <b>Ties, bow and cravats</b>                                                                                              |    |  |
| 6215 10<br>00                   | -    | Of silk or silk waste                                                                                                     | u  |  |
| 6215 20<br>00                   | -    | Of man-made fibres                                                                                                        | u  |  |
| 6215 90                         | -    | Of other textile materials:                                                                                               |    |  |
| 6215 90<br>10                   | ---  | Of cotton                                                                                                                 | u  |  |
| 6215 90<br>90                   | ---- | Other                                                                                                                     | u  |  |
| <b>6216</b>                     |      | <b>Gloves, mittens and mitts</b>                                                                                          |    |  |
| 6216 00                         | -    | Gloves, mittens and mitts:                                                                                                |    |  |
| 6216 00<br>10                   | ---  | Of cotton                                                                                                                 | pa |  |
| <a href="#">9</a> 6216<br>00 20 | ---  | Of Handloom                                                                                                               | pa |  |
| 6216 00<br>90                   | ---  | Other                                                                                                                     | pa |  |
| <b>6217</b>                     |      | <b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212</b> |    |  |
| 6217 10                         | -    | Accessories:                                                                                                              |    |  |

|               |     |                                                                |     |  |
|---------------|-----|----------------------------------------------------------------|-----|--|
| 6217 10<br>10 | --- | For articles of apparel of cotton                              | kg. |  |
| 6217 10<br>20 | --- | For articles of apparel of synthetic fibres                    | kg. |  |
| 6217 10<br>30 | --- | For articles of apparel of wool                                | kg. |  |
| 6217 10<br>40 | --- | For articles of apparel of silk                                | kg. |  |
| 6217 10<br>50 | --- | For articles of apparel of regenerated fibre                   | kg. |  |
| 6217 10<br>60 | --- | For articles of apparel of other fibres                        | kg. |  |
| 6217 10<br>70 | --- | Stockings, socks sockettes and the like of cotton              | kg. |  |
| 6217 10<br>90 | --- | Other                                                          | kg. |  |
| 6217 90       | -   | Parts:                                                         |     |  |
| 6217 90<br>10 | --- | Collar cuffs and the like of cotton                            | kg. |  |
| 6217 90<br>20 | --- | Of silk                                                        | kg. |  |
| 6217 90<br>30 | --- | Of wool                                                        | kg. |  |
| 6217 90<br>40 | --- | Separately presented removable linings for raincoats and other | kg. |  |
| 6217 90<br>90 | --- | Other                                                          | kg. |  |

1. Substituted by The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

2. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |    |                                |   |                                                                          |     |
|----------------|----|--------------------------------|---|--------------------------------------------------------------------------|-----|
| "6203 21<br>00 | -- | Of wool or fine<br>animal hair | u | 12.5% or Rs.<br>145 per<br>piece,<br>whichever is<br>higher <sup>1</sup> | - " |
|----------------|----|--------------------------------|---|--------------------------------------------------------------------------|-----|

3. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |   |                                |   |                                                                                          |     |
|----------------|---|--------------------------------|---|------------------------------------------------------------------------------------------|-----|
| "6205 10<br>00 | - | Of wool or fine<br>animal hair | u | 12.5% or Rs.<br>200 per<br>piece,<br>whichever is<br>higher <sup><a href="#">1</a></sup> | - " |
|----------------|---|--------------------------------|---|------------------------------------------------------------------------------------------|-----|

4. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |    |                       |   |                                    |     |
|----------------|----|-----------------------|---|------------------------------------|-----|
| "6207 92<br>00 | -- | Of man-made<br>fibres | u | 12.5% <sup><a href="#">1</a></sup> | - " |
|----------------|----|-----------------------|---|------------------------------------|-----|

5. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |   |                                |   |                                    |     |
|----------------|---|--------------------------------|---|------------------------------------|-----|
| "6209 10<br>00 | - | Of wool or fine<br>animal hair | u | 12.5% <sup><a href="#">1</a></sup> | - " |
|----------------|---|--------------------------------|---|------------------------------------|-----|

6. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |    |                                |   |                                    |     |
|----------------|----|--------------------------------|---|------------------------------------|-----|
| "6211 31<br>00 | -- | Of wool or fine<br>animal hair | u | 12.5% <sup><a href="#">1</a></sup> | - " |
|----------------|----|--------------------------------|---|------------------------------------|-----|

7. Omitted by The Finance Act, 2006, w.e.f. 1.7.2007. Prior to omission, it read as under:-

|                |   |                          |   |                                    |     |
|----------------|---|--------------------------|---|------------------------------------|-----|
| "6213 10<br>00 | - | Of silk or silk<br>waste | u | 12.5% <sup><a href="#">1</a></sup> | - " |
|----------------|---|--------------------------|---|------------------------------------|-----|

8. Substituted by the Finance Act, 2006.

9. Inserted by the Notification No. 109/2008 dated 24.09.2008 w.e.f. 1.10.2008.