

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) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 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 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 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. Headings 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 at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

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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:
 - (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 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) 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.
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 thread.

Explanatory remarks to Chapter 61

Import duty on clothing covered by this chapter is Rls. 250,000 per kilogram or 100% of the Customs value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6101	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.			
6101 20 00	- Of cotton	100	U	
6101 30 00	- Of man-made fibres	100	U	
6101 90 00	- Of other textile materials	100	U	
6102	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.			
6102 10 00	- Of wool or fine animal hair	100	U	
6102 20 00	- Of cotton	100	U	
6102 30 00	- Of man-made fibres	100	U	
6102 90 00	- Of other textile materials	100	U	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103 10 00	- Suits	100	U	
	- Jackets and blazers:			
6103 31 00	-- Of wool or fine animal hair	100	U	
6103 32 00	-- Of cotton	100	U	
6103 33 00	-- Of synthetic fibres	100	U	
6103 39 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6103 41 00	-- Of wool or fine animal hair	100	U	
6103 42 00	-- Of cotton	100	U	
6103 43 00	-- Of synthetic fibres	100	U	
6103 49 00	-- Of other textile materials	100	U	
6104	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:			
6104 11 00	-- Of wool or fine animal hair	100	U	
6104 12 00	-- Of cotton	100	U	
6104 13 00	-- Of synthetic fibres	100	U	
6104 19 00	-- Of other textile materials	100	U	
	- Ensembles:			
6104 21 00	-- Of wool or fine animal hair	100	U	
6104 22 00	-- Of cotton	100	U	
6104 23 00	-- Of synthetic fibres	100	U	
6104 29 00	-- Of other textile materials	100	U	
	- Jackets and blazers:			
6104 31 00	-- Of wool or fine animal hair	100	U	
6104 32 00	-- Of cotton	100	U	
6104 33 00	-- Of synthetic fibres	100	U	
6104 39 00	-- Of other textile materials	100	U	
	- Dresses:			
6104 41 00	-- Of wool or fine animal hair	100	U	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6104 42 00	-- Of cotton	100	U	
6104 43 00	-- Of synthetic fibres	100	U	
6104 44 00	-- Of artificial fibres	100	U	
6104 49 00	-- Of other textile materials	100	U	
	- Skirts and divided skirts:			
6104 51 00	-- Of wool or fine animal hair	100	U	
6104 52 00	-- Of cotton	100	U	
6104 53 00	-- Of synthetic fibres	100	U	
6104 59 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6104 61 00	-- Of wool or fine animal hair	100	U	
6104 62 00	-- Of cotton	100	U	
6104 63 00	-- Of synthetic fibres	100	U	
6104 69 00	-- Of other textile materials	100	U	
6105	Men's or boys' shirts, knitted or crocheted.			
6105 10 00	- Of cotton	100	U	
6105 20 00	- Of man-made fibres	100	U	
6105 90 00	- Of other textile materials	100	U	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106 10 00	- Of cotton	100	U	
6106 20 00	- Of man-made fibres	100	U	
6106 90 00	- Of other textile materials	100	U	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107 11 00	-- Of cotton	100	U	
6107 12 00	-- Of man-made fibres	100	U	
6107 19 00	-- Of other textile materials	100	U	
	- Nightshirts and pyjamas:			
6107 21 00	-- Of cotton	100	U	
6107 22 00	-- Of man-made fibres:	100	U	
6107 29 00	-- Of other textile materials	100	U	
	- Other:			
6107 91 00	-- Of cotton	100	U	
6107 99 00	-- Of other textile materials	100	U	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats:			
6108 11 00	-- Of man-made fibres	100	U	
6108 19 00	-- Of other textile materials	100	U	
	- Briefs and panties:			
6108 21 00	-- Of cotton	100	U	
6108 22 00	-- Of man-made fibres	100	U	
6108 29 00	-- Of other textile materials	100	U	
	- Nightdresses and pyjamas:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6108 31 00	-- Of cotton	100	U	
6108 32 00	-- Of man-made fibres	100	U	
6108 39 00	-- Of other textile materials	100	U	
	- Other:			
6108 91 00	-- Of cotton	100	U	
6108 92 00	-- Of man-made fibres	100	U	
6108 99 00	-- Of other textile materials	100	U	
6109	T-shirts, singlets and other vests, knitted or crocheted.			
6109 10 00	- Of cotton	100	U	
6109 90 00	- Of other textile materials	100	U	
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			*
	- Of wool or fine animal hair:			
6110 11 00	-- Of wool	100	U	
6110 12 00	-- Of Kashmir (cashmere) goats	100	U	
6110 19 00	-- Other	100	U	
6110 20 00	- Of cotton	100	U	
6110 30 00	- Of man-made fibres	100	U	
6110 90 00	- Of other textile materials	100	U	
6111	Babies' garments and clothing accessories, knitted or crocheted.			
6111 20 00	- Of cotton	100	Kg	
6111 30 00	- Of synthetic fibres	100	Kg	
6111 90 00	- Of other textile materials	100	Kg	
6112	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112 11 00	-- Of cotton	100	U	
6112 12 00	-- Of synthetic fibres	100	U	
6112 19 00	-- Of other textile materials	100	U	
6112 20 00	- Ski suits	100	U	
	- Men's or boys' swimwear:			
6112 31 00	-- Of synthetic fibres	100	U	
6112 39 00	-- Of other textile materials	100	U	
	- Women's or girls' swimwear:			
6112 41 00	-- Of synthetic fibres	100	U	
6112 49 00	-- Of other textile materials	100	U	
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	100	Kg	
6114	Other garments, knitted or crocheted.			
6114 20 00	- Of cotton	100	Kg	
6114 30 00	- Of man-made fibres	100	Kg	
6114 90 00	- Of other textile materials	100	Kg	
6115	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.			
	- Panty hose and tights:			
6115 10 00	- Graduated compression hosiery (for example, stockings for varicose veins)	100	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	- Other panty hose and tights:			
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	100	Kg	
6115 22 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	100	Kg	
6115 29 00	-- Of other textile materials	100	Kg	
6115 30 00	- Other women's full – length or knee – length hosiery, measuring per single yarn less than 67 decitex	100	Kg	
	- Other:			
6115 94 00	-- Of wool or fine animal hair	100	Kg	
6115 95 00	-- Of cotton	100	Kg	
6115 96 00	-- Of synthetic fibres	100	Kg	
6115 99 00	-- Of other textile materials	100	Kg	
6116	Gloves, mittens and mitts, knitted or crocheted.			
6116 10 00	- Impregnated, coated or covered with plastics or rubber	100	Kg	
	- Other:			
6116 91 00	-- Of wool or fine animal hair	100	Kg	
6116 92 00	-- Of cotton	100	Kg	
6116 93 00	-- Of synthetic fibres	100	Kg	
6116 99 00	-- Of other textile materials	100	Kg	
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	100	U	
6117 80 00	- Other accessories	100	Kg	
6117 90 00	- Parts	100	Kg	

