## **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.

| HS<br>Hdg. | HS      | HS DESCRIPTION  | I      | ي    |     |    |    | ٧  | Р    | N    |    | Excise | S  |      |        |        |        |                    |                     |   |
|------------|---------|---|--------|------|-----|----|----|----|------|------|----|--------|----|------|--------|--------|--------|--------------------|---------------------|---|
|            | Code    |   | C<br>L | Unit | AP  | AD | BN | GT | IN   | PK   | SA | SF     | SD | Duty | A<br>T | A<br>L | B<br>T | Cess               | (Spl. Prv.)<br>Levy | L |
| 65.01      | 6501.00 | Hat-forms, hat bodies and hoods of felt,<br>neither blocked to shape nor with made<br>brims; plateaux and manchons (including<br>slit manchons), of felt.   |        | kg   |     |    |    |    | Free | Free |    | 5%     | 5% | 30%  | 15%    | 7.5%   | 2%     |                    |                     |   |
| 65.02      | 6502.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.  |        | kg   | 27% |    |    |    | Free | Free |    | 5%     | 5% | 30%  | 15%    | 7.5%   | 2%     |                    |                     |   |
| [65.03]    |         |   |        |      |     |    |    |    |      |      |    |        |    |      |        |        |        |                    |                     |   |
|            |         |   |        |      |     |    |    |    |      |      |    |        |    |      |        |        |        |                    |                     |   |
| 65.04      | 6504.00 | Hats and other headgear, plaited or made<br>by assembling strips of any material,<br>whether or not lined or trimmed.   |        | kg   | 27% |    |    |    | Free | Free |    | 5%     | 5% | 30%  | 15%    | 7.5%   | 2%     | Rs.100/=<br>per kg |                     |   |
|            |         |   |        |      |     |    |    |    |      |      |    |        |    |      |        |        |        |                    |                     |   |
| 65.05      | 6505.00 | 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. |        | kg   |     |    |    |    | Free | Free |    | 5%     | 5% | 30%  | 15%    | 7.5%   | 2%     | Rs.100/=<br>per kg |                     |   |
|            |         |   |        |      |     |    |    |    |      |      |    |        |    |      |        |        |        |                    |                     |   |
| 65.06      |         | Other headgear, whether or not lined or trimmed.  |        |      |     |    |    |    |      |      |    |        |    |      |        |        |        |                    |                     |   |

| HS<br>Hdg. | HS<br>Code | DESCRIPTION | I  | يد   | Preferential Duty |    |    |    |    |      |      |    |    | Gen. | v   | P      | N      |      | Excise                         | s      |  |
|------------|------------|-------------|--|------|-------------------|----|----|----|----|------|------|----|----|------|-----|--------|--------|------|--------------------------------|--------|--|
|            |            |             | U L  | Unit | AP                | AD | BN | GT | IN | PK   | SA   | SF | SD | Duty | - Δ | A<br>L | B<br>T | Cess | (Spl. Prv.)<br>Levy            | C<br>L |  |
|            |            |             |  |      |                   |    | 1  |    |    | 1    | 1    | 1  | 1  | 1    |     |        |        |      |                                |        |  |
|            | 6506.10    | -           | Safety headgear  |      |                   |    |    |    |    |      |      |    |    |      |     |        |        |      |                                |        |  |
|            | 6506.10.10 |             | Basic safety helmets for worksites, mines and similar locations  |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.10.20 |             | Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub Divisions below), neither having a chin -guard protruding from the head cover, nor having provision for attaching such a chin guard, with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS- 517 standard. |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.10.30 |             | Special safety helmets of the kind worn during motor vehicle/motor cycle racing or sporting events, or for special purposes such as security activities, imported subject to SLS -517 (Category - A) standard and prior Import Control approval  |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.10.40 |             | Sporting safety helmets (elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval   |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.10.50 |             | Half helmets (not covering the back of<br>the skull) of the kind worn by<br>motorcyclists, imported subject to prior<br>Import Control approval.   |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.10.90 | -           | Other:   |      | u                 |    |    |    |    | Free | Free |    | 5% | 4.5% | 15% | 15%    | 7.5%   | 2%   | 25% or<br>Rs.200/=<br>per unit |        |  |
|            | 6506.91    |             | Of rubber or of plastics:  |      |                   |    |    |    |    |      |      |    |    |      |     |        |        |      |                                |        |  |
|            | 6506.91.10 |             | Bathing caps   |      | kg                |    |    |    |    | Free | Free |    | 5% | 5%   | 30% | 15%    | 7.5%   | 2%   |                                |        |  |
|            | 6506.91.90 |             | Other  |      | kg                |    |    |    |    | Free | Free |    | 5% | 5%   | 30% | 15%    | 7.5%   | 2%   | 30% or<br>Rs.100/=<br>per kg   |        |  |
| i          | 6506.99    |             | Of other materials :   |      |                   |    |    |    | 1  |      |      |    |    |      |     |        | 1      |      |                                | I      |  |

| HS<br>Hdg. | HS<br>Code | DESCRIPTION   | I | Init | Preferential Duty |    |    |    |      |      |    |    |    |      | Gen. V | P    | N      |                              | Excise              | S |
|------------|------------|---|---|------|-------------------|----|----|----|------|------|----|----|----|------|--------|------|--------|------------------------------|---------------------|---|
|            |            |   | L | 5    | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD | Duty | A<br>T | L    | B<br>T | Cess                         | (Spl. Prv.)<br>Levy | L |
|            |            |   |   |      |                   |    |    |    |      |      |    |    |    |      |        |      |        |                              |                     |   |
|            | 6506.99.10 | Bathing caps  |   | kg   |                   |    |    |    | Free | Free |    | 5% | 5% | 30%  | 15%    | 7.5% | 2%     |                              |                     |   |
|            | 6506.99.90 | Other   |   | kg   |                   |    |    |    | Free | Free |    | 5% | 5% | 30%  | 15%    | 7.5% | 2%     | 30% or<br>Rs.100/=<br>per kg |                     |   |
|            |            |   |   |      |                   |    |    |    |      |      |    |    |    |      |        |      |        |                              |                     |   |
| 65.07      | 6507.00    | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. |   | kg   | 27%               |    |    |    | Free | Free |    | 5% | 5% | 30%  | 15%    | 7.5% | 2%     | Rs.100/=<br>per kg           |                     |   |
|            |            |   |   |      |                   |    |    |    |      |      |    |    |    |      |        |      |        |                              |                     |   |