

**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 Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
<b>65.01</b>	6501.00.00	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	kg							Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>65.02</b>	6502.00.00	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined. nor trimmed.</b>	kg		27%					Free	Free		5%	5%	30%	15%	7.5%	2%		
<b>[65.03]</b>																				
<b>65.04</b>	6504.00.00	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	kg		27%					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.100/ = per kg	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD									
65.05	6505.00.00	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		27%					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.100/ = per kg			
65.06		Other headgear, whether or not lined or trimmed.																				
	6506.10.00	- 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 Rs.200/ = 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 RS.350/ = per unit			
		<i>Protective Helmets for vehicle users</i>	u	S																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	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	L					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/ = per unit			
		<i>Protective Helmets for vehicle users</i>	u	S																	
	6506.10.40	-- Sporting safety helmets ( elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval	u	L					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/ = per unit			
	6506.10.50	-- Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval	u	L					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/ = per unit			
	6506.10.90	-- Other	u	L					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/ = per unit			
		-- Other :																			
	6506.91.00	-- 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 Rs.100/ = per kg			
	6506.99.00	-- Of other materials :																			
	6506.99.10	-- Bathing caps	kg						Free	Free		5%	5%	30%	15%	7.5%	2%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	6506.99.90	Other	kg							Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.100/ = per kg		
<b>65.07</b>	6507.00.00	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	kg		27%					Free	Free		5%	5%	30%	15%	7.5%	2%	Rs.100/ = per kg		