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

HS Hdg.	HS Code		DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
	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 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.200/= 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 Rs.200/= 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 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					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/= per unit		
	6506.10.90	-	Other :		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.200/= per unit		
	6506.91	--	Of rubber or of plastics :																		
	6506.91.10	---	Bathing caps		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.100/= per kg		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	6506.91.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.100/= per kg		
	6506.99	-- Of other materials :																		
	6506.99.10	--- Bathing caps		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.100/= per kg		
	6506.99.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.100/= 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/= per kg		