

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 62.12).

2.- This Chapter does not cover :

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(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 62.07 or 62.08) 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)

- 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 62.11.

4.- For the purposes of heading 62.09 :

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "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 (crosscountry 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 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

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.

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|-------------|-----|-----|--------------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 62.01 | | | 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 62.03. | | | | | | | | | | | | | | | | | | |
| | | - | Overcoats, raincoats, car-coats, capes, cloaks and similar articles : | | | | | | | | | | | | | | | | | | |
| | 6201.11.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.12.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.13.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | |
| | 6201.91.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.92.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.93.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6201.99.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|--|------|--------------|-------------------|----|----|----|------|------|----|------|-------------|-----|------|------|-------------------|--------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | |
| 62.02 | | | 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 62.04. | | | | | | | | | | | | | | | | |
| | | - | Overcoats, raincoats, car-coats, capes, cloaks and similar articles : | | | | | | | | | | | | | | | | |
| | 6202.11.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.12.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.13.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | | - | Other : | | | | | | | | | | | | | | | | |
| | 6202.91.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.92.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.93.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6202.99.00 | -- | Of other textile materials | u | | | | | | Free | Free | | Free | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|---|------|--------------|-------------------|------|----|----|------|------|----|----|------|----|-------------|-----|-----|--------------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 62.03 | | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | - | Suits : | | | | | | | | | | | | | | | | | | |
| | 6203.11.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.12.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | | - | Ensembles : | | | | | | | | | | | | | | | | | | |
| | 6203.22.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.23.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.29.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | | - | Jackets and blazers : | | | | | | | | | | | | | | | | | | |
| | 6203.31.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.32.00 | -- | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | 6203.33.00 | -- | Of synthetic fibres | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|----|--|------|--------------|-------------------|------|----|----|------|------|----|----|------|-------------|------|-----|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 6203.39.00 | -- | Of other textile materials | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | | | | | | | | | | | | | | | | | |
| | 6203.41.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6203.42.00 | -- | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6203.43.00 | -- | Of synthetic fibres | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6203.49.00 | -- | Of other textile materials | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | | | | | | | | | | | | | | | | | | | |
| 62.04 | | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | - | Suits : | | | | | | | | | | | | | | | | | |
| | 6204.11.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.12.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.13.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|-----------------------------|------|--------------|-------------------|------|----|----|------|------|----|----|------|-------------|------|-----|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 6204.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Ensembles : | | | | | | | | | | | | | | | | | |
| | 6204.21.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.22.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.23.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.29.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Jackets and blazers : | | | | | | | | | | | | | | | | | |
| | 6204.31.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.32.00 | -- | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.33.00 | -- | Of synthetic fibres | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.39.00 | -- | Of other textile materials | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Dresses : | | | | | | | | | | | | | | | | | |
| | 6204.41.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|--|------|--------------|-------------------|------|----|----|------|------|----|----|------|-------------|------|-----|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 6204.42.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.43.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.44.00 | -- | Of artificial fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.49.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Skirts and divided skirts : | | | | | | | | | | | | | | | | | |
| | 6204.51.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.52.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.53.00 | -- | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.59.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | | | | | | | | | | | | | | | | | |
| | 6204.61.00 | -- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |
| | 6204.62.00 | -- | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|------|----|----|------|------|----|----|-------------|-----|------|------|-------------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | |
| | 6204.63.00 | -- | Of synthetic fibres | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6204.69.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| 62.05 | | | Men's or boys' shirts. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 6205.20.00 | - | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6205.30.00 | - | Of man-made fibres | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6205.90.00 | - | Of other textile materials : | | | | | | | | | | | | | | | | |
| | 6205.90.10 | --- | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6205.90.90 | --- | Other | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| 62.06 | | | Women's or girls' blouses, shirts and shirt-blouses. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 6206.10.00 | - | Of silk or silk waste | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6206.20.00 | - | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6206.30.00 | - | Of cotton | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|----|---|------|--------------|-------------------|------|----|----|------|------|----|----|-------------|-----|------|------|-------------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | |
| | 6206.40.00 | - | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6206.90.00 | - | Of other textile materials | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| 62.07 | | | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | | | | | | | | | | | | | | | | |
| | | - | Underpants and briefs : | | | | | | | | | | | | | | | | |
| | 6207.11.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6207.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | | - | Nightshirts and pyjamas : | | | | | | | | | | | | | | | | |
| | 6207.21.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6207.22.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6207.29.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | | - | Other : | | | | | | | | | | | | | | | | |
| | 6207.91.00 | -- | Of cotton | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6207.99.00 | -- | Of other textile materials | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------------|------|-----|------|--------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| 62.08 | | | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | | | | | | | | | | | | | | | | | |
| | | - | Slips and petticoats : | | | | | | | | | | | | | | | | | |
| | 6208.11.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | |
| | 6208.19.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | |
| | | - | Night dresses and pyjamas : | | | | | | | | | | | | | | | | | |
| | 6208.21.00 | -- | Of cotton | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | |
| | 6208.22.00 | -- | Of man-made fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | |
| | 6208.29.00 | -- | Of other textile materials | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | |
| | | | Other : | | | | | | | | | | | | | | | | | |
| | 6208.91.00 | -- | Of cotton | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg | |
| | 6208.92.00 | -- | Of man-made fibres | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg | |
| | 6208.99.00 | -- | Of other textile materials | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg | |
| 62.09 | | | Babies' garments and clothing accessories. | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|----|--|------|--------------|-------------------|------|----|----|------|------|----|----|-------------|-----|------|------|-------------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | |
| | 6209.20.00 | - | Of cotton | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg |
| | 6209.30.00 | - | Of synthetic fibres | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg |
| | 6209.90.00 | - | Of other textile materials | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg |
| | | | | | | | | | | | | | | | | | | | |
| 62.10 | | | Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 6210.10.00 | - | Of fabrics of heading 56.02 or 56.03 | kg | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6210.20.00 | - | Other garments, of the type described in subheadings 6201.11 to 6201.19 | u | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6210.30.00 | - | Other garments, of the type described in subheadings 6202.11 to 6202.19 | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6210.40.00 | - | Other men's or boys' garments | kg | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6210.50.00 | - | Other women's or girls' garments | kg | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | | | | | | | | | | | | | | | | | | | |
| 62.11 | | | Track suits, ski suits and swimwear; other garments. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - | Swimwear : | | | | | | | | | | | | | | | | |
| | 6211.11.00 | -- | Men's or boys' | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |
| | 6211.12.00 | -- | Women's or girls' | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLST | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L.) | S C L | |
|--------|------------|-----|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------------|------|-----|------|--------------------------------|-------------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 6211.20.00 | - | Ski suits | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per unit | | |
| | | - | Other garments, men's or boys' : | | | | | | | | | | | | | | | | | | |
| | 6211.32.00 | -- | Of cotton | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.33.00 | -- | Of man-made fibres | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.39.00 | -- | Of other textile materials | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | | - | Other garments, women's or girls' : | | | | | | | | | | | | | | | | | | |
| | 6211.42.00 | -- | Of cotton : | | | | | | | | | | | | | | | | | | |
| | 6211.42.10 | --- | Sarees | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.42.90 | --- | Other | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.43.00 | -- | Of man-made fibres : | | | | | | | | | | | | | | | | | | |
| | 6211.43.10 | --- | Sarees | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.43.90 | --- | Other | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.49.00 | -- | Of other textile materials : | | | | | | | | | | | | | | | | | | |
| | 6211.49.10 | --- | Sarees | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | 6211.49.90 | --- | Other | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 62.12 | | | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|---|--|------|--------------|-------------------|------|----|----|------|------|----|----|-------------|-----|------|------|-------------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | |
| | 6212.10.00 | - | Brassieres | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6212.20.00 | - | Girdles and panty-girdles | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6212.30.00 | - | Corselettes | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6212.90.00 | - | Other | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| 62.13 | | | Handkerchiefs. | | | | | | | | | | | | | | | | |
| | 6213.20.00 | - | Of cotton | kg | | | Free | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| | 6213.90.00 | - | Of other textile materials | kg | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.200/= per kg |
| 62.14 | | | Shawls, scarves, mufflers, mantillas, veils and the like. | | | | | | | | | | | | | | | | |
| | 6214.10.00 | - | Of silk or silk waste | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit |
| | 6214.20.00 | - | Of wool or fine animal hair | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit |
| | 6214.30.00 | - | Of synthetic fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit |
| | 6214.40.00 | - | Of artificial fibres | u | | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|---|---|------|--------------|-------------------|----|----|------|------|----|------|------|------|-------------|-----|--------|--------------------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 6214.90.00 | - | Of other textile materials | u | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per unit | | |
| 62.15 | | | Ties, bow ties and cravats. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 6215.10.00 | - | Of silk or silk waste | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.00% | | | |
| | 6215.20.00 | - | Of man-made fibres | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.00% | | | |
| | 6215.90.00 | - | Of other textile materials | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.00% | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 62.16 | 6216.00.00 | | Gloves, mittens and mitts. | kg | | | | | Free | Free | | 5% | 4.5% | | Free | 8% | Ex | 15% or RS.150/= per kg | | |
| | | | | | | | | | | | | | | | | | | | | |
| 62.17 | | | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 6217.10.00 | - | Accessories | kg | | | | | Free | Free | | Free | | Free | Free | 8% | 10.00% | | | |
| | 6217.90.00 | - | Parts | kg | | | | | Free | Free | | Free | | Free | Free | 8% | 10.00% | | | |
| | | | | | | | | | | | | | | | | | | | | |