

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 | Cess | Excise (S.P.L) | S C L |
|----------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|----|----|----|-------------|-----|-------|------------------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 65.01 | 6501.00.00 | 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% | | 15% | 8% | 10.0% | 15% | | |
| 65.02 | 6502.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | kg | | 13.5% | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | |
| [65.03] | | | | | | | | | | | | | | | | | | | | |
| 65.04 | 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | kg | | 13.5% | | | | Free | Free | | 5% | 5% | | 15% | 8% | Ex | 15% or Rs.115/= per kg | | |
| 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 | | | | | | | | | | | | | | | | | |
| | 6505.00.10 | --- Hair- nets of any material, whether or not lined or trimmed | kg | | 11.25% | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% or Rs.115/= per kg | | |
| | 6505.00.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% or Rs.115/= per kg | | |

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|--------------|------------|--|------|--------------|-------------------|----|----|------|------|----|----|------|----|-----|-------------|-------|--------------------------|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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% | 8% | 10.0% | 35% 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 | S | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | RS.350/= 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 | L/S | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | 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 | L | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | 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% | 8% | 10.0% | Rs.200/= per unit | | | |
| | 6506.10.90 | --- Other | u | L | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | Rs.200/= per unit | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 6506.91.00 | -- Of rubber or of plastics : | | | | | | | | | | | | | | | | | | |
| | 6506.91.10 | --- Bathing caps | kg | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | | |
| | 6506.91.90 | --- Other | kg | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 45% or Rs.150/= per kg | | | |
| | 6506.99.00 | -- Of other materials : | | | | | | | | | | | | | | | | | | |
| | 6506.99.10 | --- Bathing caps | kg | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 6506.99.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 45% or Rs.150/= per kg | | |
| 65.07 | 6507.00.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | kg | | 13.5% | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | 15% or Rs.115/= per kg | | |