

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.D)	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	L						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	L	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	L	13.5%					Free	Free		5%	5%		15%	8%	Ex	15% or Rs.115/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
65.05			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.																		
	6505.00.10	---	Hair- nets of any material, whether or not lined or trimmed	kg	L	11.25%				Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.115/= per kg		
	6505.00.90	---	Other	kg	L					Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.115/= per kg		
65.06			Other headgear, whether or not lined or trimmed.																		
	6506.10	-	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			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	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	--	Of rubber or of plastics :																	
	6506.91.10	---	Bathing caps	kg	L					Free	Free		5%	5%		15%	8%	10.0%	15%	
	6506.91.90	---	Other	kg	L					Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.150/= per kg	
	6506.99	--	Of other materials :																	
	6506.99.10	---	Bathing caps	kg	L					Free	Free		5%	5%		15%	8%	10.0%	15%	
	6506.99.90	---	Other	kg	L					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	L	13.5%				Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.115/= per kg	