

**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	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<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	TS					Free	Free		5%	5%		15%	15%	10.0%	15%	75%	2.5%		
<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	TS	13.5%				Free	Free		5%	5%		15%	15%	10.0%	15%	75%	2.5%		
<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	TS	13.5%				Free	Free		5%	5%		15%	15%	Ex	15% or Rs.115/= per kg	75%	2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>65.05</b>			<b>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.</b>																			
	6505.00.10	---	Hair- nets of any material, whether or not lined or trimmed	kg	TS	11.25%				Free	Free		5%	5%		15%	15%	10.0%	15% or Rs.115/= per kg		2.5%	
	6505.00.90	---	Other	kg					Free	Free		5%	5%		15%	15%	10.0%	15% or Rs.115/= per kg		2.5%		
<b>65.06</b>			<b>Other headgear, whether or not lined or trimmed.</b>																			
	6506.10	-	Safety headgear :																			
	6506.10.10	---	Basic safety helmets for worksites, mines and similar locations	u					Free	Free		5%	4.5%		15%	15%	10.0%	35% or Rs.200/= per unit		2.5%		
	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%	15%	10.0%	RS.350/= per unit		2.5%		
	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%	15%	10.0%	Rs.200/= per unit		2.5%		
	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%	10.0%	Rs.200/= per unit		2.5%		
	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%	10.0%	Rs.200/= per unit		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG	
	6506.10.90	---	Other	u	L					Free	Free		5%	4.5%		15%	15%	10.0%	Rs.200/= per unit		2.5%		
		-	Other :																				
	6506.91	--	Of rubber or of plastics :																				
	6506.91.10	---	Bathing caps	kg	TS					Free	Free		5%	5%		15%	15%	10.0%	15%		2.5%		
	6506.91.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10.0%	45% or Rs.150/= per kg		2.5%		
	6506.99	--	Of other materials :																				
	6506.99.10	---	Bathing caps	kg	TS					Free	Free		5%	5%		15%	15%	10.0%	15%		2.5%		
	6506.99.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10.0%	45% or Rs.150/= per kg		2.5%		
<b>65.07</b>	6507.00.00		<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	kg	TS	13.5%				Free	Free		5%	5%		15%	15%	10.0%	15% or Rs.115/= per kg	75%	2.5%		