

## Chapter 67

### Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

#### Notes.

1.- This Chapter does not cover :

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>67.01</b>	6701.00		<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	kg		15.00%				Free	Free		5%	5%		20%	15%	Ex	10%		2.5%
<b>67.02</b>			<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>																		
	6702.10	-	Of plastics ( <b>Garlands only</b> )	kg	<b>B</b>					Free	Free		5%	5%		20%	15%	10%	35% or Rs.2000/ = per kg		2.5%
	6702.90	-	Of other materials	kg						Free	Free		5%	5%		20%	15%	10%	35% or Rs.2000/ = per kg		2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLST	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
67.03	6703.00		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg		15.00%				Free	Free		5%	5%	16.7%	20%	15%	Ex	10%		2.5%	
67.04			Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.																			
		-	Of synthetic textile materials :																			
	6704.11	--	Complete wigs	kg		15.00%				Free	Free		5%	5%	16.7%	20%	15%	Ex	10%		2.5%	
	6704.19	--	Other	kg		15.00%				Free	Free		5%	5%	16.7%	20%	15%	Ex	10%		2.5%	
	6704.20	-	Of human hair	kg		18.00%				Free	Free		5%	5%	16.7%	20%	15%	Ex	10%		2.5%	
	6704.90	-	Of other materials	kg		15.00%				Free	Free		5%	5%	16.7%	20%	15%	Ex	10%		2.5%	