

Chapter 61**Articles of apparel and clothing accessories,
knitted or crocheted****Notes.**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other worn articles of heading No. 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of heading Nos. 61.03 and 61.04;
 - (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 No. 61.07, 61.08 or 61.09), 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 pullovers which may form a second upper garment in the sole context of twin sets, and 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 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 No. 61.12.

4. Heading Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm X 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5. - Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading No. 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

7. For the purposes of heading No. 61.12 "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 (cross-country 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.

8. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.
9. 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.
10. Articles of this Chapter may be made of metal thread.

Heading No	H.S.Code	Description	Statutory Rate of Import Duty	Statistical Unit	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.			
	6101.10.00	-Of wool or fine animal hair	37.5%	Doz	Free
	6101.20.00	-Of cotton	37.5%	Doz	Free
	6101.30.00	-Of man-made fibres	37.5%	Doz	Free
	6101.90.00	-Of other textile materials	37.5%	Doz	Free
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.			
	6102.10.00	-Of wool or fine animal hair	37.5%	Doz	Free
	6102.20.00	-Of cotton	37.5%	Doz	Free
	6102.30.00	-Of man-made fibres	37.5%	Doz	Free
	6102.90.00	-Of other textile materials	37.5%	Doz	Free
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
		-Suits:			
	6103.11.00	--Of wool or fine animal hair	37.5%	Doz	Free
		--Of synthetic fibres			
	6103.12.10	---Sports out fit for sports shooting	15%	Doz	Free
	6103.12.90	---Other	37.5%	Doz	Free
		--Of other textile materials:			
		---Of cotton			
	6103.19.11	---- Sports out fit for sports shooting	15%	Doz	Free
	6103.19.19	----Other	37.5%	Doz	Free
		---Other			
	6103.19.91	----Sports out fit for sports shooting	15%	Doz	Free
	6103.19.99	----Other	37.5%	Doz	Free

	-Ensembles:				
6103.21.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6103.22.00	--Of cotton	37.5%	Doz	Free	
6103.23.00	--Of synthetic fibres	37.5%	Doz	Free	
6103.29.00	--Of other textile materials	37.5%	Doz	Free	
	-Jackets and blazers:				
6103.31.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6103.32.00	--Of cotton	37.5%	Doz	Free	
6103.33.00	--Of synthetic fibres	37.5%	Doz	Free	
6103.39.00	--Of other textile materials	37.5%	Doz	Free	
	-Trousers, bib and brace overalls, breeches and shorts:				
6103.41.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6103.42.00	--Of cotton	37.5%	Doz	Free	
6103.43.00	--Of synthetic fibres	37.5%	Doz	Free	
6103.49.00	--Of other textile materials	37.5%	Doz	Free	
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
	-Suits:				
6104.11.00	--Of wool or fine animal hair	37.5%	Doz	Free	
	--Of cotton				
6104.12.10	---Sports outfit for sports shooting	15%	Doz	Free	
6104.12.90	---Other	37.5%	Doz	Free	
	--Of synthetic fibres				
6104.13.10	---Sports outfit for sports shooting	15%	Doz	Free	
6104.13.90	---Other	37.5%	Doz	Free	
	--Of other textile materials				
6104.19.10	---Sports outfit for sports shooting	15%	Doz	Free	
6104.19.90	---Other	37.5%	Doz	Free	
	-Ensembles:				
6104.21.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6104.22.00	--Of cotton	37.5%	Doz	Free	
6104.23.00	--Of synthetic fibres	37.5%	Doz	Free	
6104.29.00	--Of other textile materials	37.5%	Doz	Free	
	-Jackets and blazers:				
6104.31.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6104.32.00	--Of cotton	37.5%	Doz	Free	
6104.33.00	--Of synthetic fibres	37.5%	Doz	Free	
6104.39.00	--Of other textile materials	37.5%	Doz	Free	
	-Dresses:				
6104.41.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6104.42.00	--Of cotton	37.5%	Doz	Free	
6104.43.00	--Of synthetic fibres	37.5%	Doz	Free	
6104.44.00	--Of artificial fibres	37.5%	Doz	Free	
6104.49.00	--Of other textile materials	37.5%	Doz	Free	
	-Skirts and divided skirts:				
6104.51.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6104.52.00	--Of cotton	37.5%	Doz	Free	
6104.53.00	--Of synthetic fibres	37.5%	Doz	Free	
6104.59.00	--Of other textile materials	37.5%	Doz	Free	
	-Trousers, bib and brace overalls, breeches and shorts:				
6104.61.00	--Of wool or fine animal hair	37.5%	Doz	Free	
6104.62.00	--Of cotton	37.5%	Doz	Free	
6104.63.00	--Of synthetic fibres	37.5%	Doz	Free	
6104.69.00	--Of other textile materials	37.5%	Doz	Free	
61.05	Men's or boys' shirts, knitted or crocheted.				
6105.10.00	-Of cotton	37.5%	Doz	Free	
6105.20.00	-Of man-made fibres	37.5%	Doz	Free	
6105.90.00	-Of other textile materials	37.5%	Doz	Free	
61.06	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.				
6106.10.00	-Of cotton	37.5%	Doz	Free	
6106.20.00	-Of man-made fibres	37.5%	Doz	Free	
6106.90.00	-Of other textile materials	37.5%	Doz	Free	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				

		-Underpants and briefs:			
	6107.11.00	--Of cotton	37.5%	Doz	Free
	6107.12.00	--Of man-made fibres	37.5%	Doz	Free
	6107.19.00	--Of other textile materials	37.5%	Doz	Free
		-Nightshirts and pyjamas:			
	6107.21.00	--Of cotton	37.5%	Doz	Free
	6107.22.00	--Of man-made fibres	37.5%	Doz	Free
	6107.29.00	--Of other textile materials	37.5%	Doz	Free
		-Other:			
	6107.91.00	--Of cotton	37.5%	Doz	Free
	6107.92.00	--Of man-made fibres	37.5%	Doz	Free
	6107.99.00	--Of other textile materials	37.5%	Doz	Free
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		-Slips and petticoats:			
	6108.11.00	--Of man-made fibres	37.5%	Doz	Free
	6108.19.00	--Of other textile materials	37.5%	Doz	Free
		-Briefs and panties:			
	6108.21.00	--Of cotton	37.5%	Doz	Free
	6108.22.00	--Of man-made fibres	37.5%	Doz	Free
	6108.29.00	--Of other textile materials	37.5%	Doz	Free
		-Nightdresses and pyjamas:			
	6108.31.00	--Of cotton	37.5%	Doz	Free
	6108.32.00	--Of man-made fibres	37.5%	Doz	Free
	6108.39.00	--Of other textile materials	37.5%	Doz	Free
		-Other:			
	6108.91.00	--Of cotton	37.5%	Doz	Free
	6108.92.00	--Of man-made fibres	37.5%	Doz	Free
	6108.99.00	--Of other textile materials	37.5%	Doz	Free
61.09		T-shirts, singlets and other vests, knitted or crocheted.			
	6109.10.00	-Of cotton	37.5%	Doz	Free
	6109.90.00	-Of other textile materials	37.5%	Doz	Free
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
		-Of wool or fine animal hair:			
	6110.10.10	---Jerseys as sports outfit	37.5%	Doz	Free
	6110.10.90	---Other	37.5%	Doz	Free
		-Of cotton:			
	6110.20.10	---Jerseys as sports outfit	37.5%	Doz	Free
	6110.20.90	---Other	37.5%	Doz	Free
		-Of man-made fibres:			
	6110.30.10	---Jerseys as sports outfit	37.5%	Doz	Free
	6110.30.90	---Other	37.5%	Doz	Free
		-Of other textile materials:			
	6110.90.10	---Jerseys as sports outfit	37.5%	Doz	Free
	6110.90.90	---Other	37.5%	Doz	Free
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
	6111.10.00	-Of wool or fine animal hair	37.5%	Doz	Free
	6111.20.00	-Of cotton	37.5%	Doz	Free
	6111.30.00	-Of synthetic fibres	37.5%	Doz	Free
	6111.90.00	-Of other textile materials	37.5%	Doz	Free
61.12		Track suits, ski suits and swimwear, knitted or crocheted.			
		-Track suits:			
	6112.11.00	--Of cotton	25%	Doz	Free
	6112.12.00	--Of synthetic fibres	15%	Doz	Free
	6112.19.00	--Of other textile materials	15%	Doz	Free
		-Ski suits:			
	6112.20.10	---Of cotton	37.5%	Doz	Free
	6112.20.90	---Other	37.5%	Doz	Free
		-Men's or boys' swimwear:			
	6112.31.00	--Of synthetic fibres	15%	Doz	Free
		--Of other textile materials:			
	6112.39.10	---Of cotton	15%	Doz	Free
	6112.39.90	---Other	15%	Doz	Free
		-Women's or girls' swimwear:			

	6112.41.00	--Of synthetic fibres	15%	Doz	Free
		--Of other textile materials:			
	6112.49.10	---Of cotton	15%	Doz	Free
	6112.49.90	---Other	15%	Doz	Free
61.13		Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.			
	6113.00.10	---Of cotton	37.5%	--	Free
	6113.00.90	---Other	37.5%	--	Free
61.14		Other garments, knitted or crocheted.			
	6114.10.00	-Of wool or fine animal hair	37.5%	Doz	Free
	6114.20.00	-Of cotton	37.5%	Doz	Free
	6114.30.00	-of man-made fibres	37.5%	Doz	Free
	6114.90.00	-Of other textile materials	37.5%	Doz	Free
61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
		-Panty hose and tights:			
	6115.11.00	--Of synthetic fibres, measuring per single yarn less than 67 decitex	37.5%	Doz	Free
	6115.12.00	--Of synthetic fibres measuring per single yarn 67 decitex or more	37.5%	Doz	Free
	6115.19.00	--Of other textile materials	37.5%	Doz	Free
	6115.20.00	-Women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex:	37.5%	Doz	Free
		-Other:			
	6115.91.00	--Of wool or fine animal hair	37.5%	Doz	Free
	6115.92.00	--Of cotton	37.5%	Doz	Free
	6115.93.00	--Of synthetic fibres	37.5%	Doz	Free
	6115.99.00	--Of other textile materials	37.5%	Doz	Free
61.16		Gloves, mittens and mitts, knitted or crocheted.			
		- Impregnated, coated or covered with plastics or rubber			
	6116.10.10	--- of rubberised textile material for use as sports outfit	25%	Doz	Free
	6116.10.90	---Other	37.5%	Doz	Free
		-Other:			
	6116.91.00	--Of wool or fine animal hair	37.5%	Doz	Free
	6116.92.00	--Of cotton	37.5%	Doz	Free
	6116.93.00	--Of synthetic fibres	37.5%	Doz	Free
	6116.99.00	--Of other textile materials	37.5%	Doz	Free
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
		-Shawls, scarves, mufflers, mantillas, veils and the like:			
	6117.10.10	---Of cotton	37.5%	--	Free
	6117.10.90	---Other	37.5%	--	Free
		-Ties, bow ties and cravats:			
	6117.20.10	---Of cotton	37.5%	--	Free
	6117.20.90	---Other	37.5%	--	Free
		-Other accessories:			
	6117.80.10	---Of cotton	37.5%	--	Free
		---Other:			
	6117.80.91	----Kneecaps anklets and supporters of rubberised textile material for use as sports outfit	25%	--	Free
	6117.80.99	----Other	37.5%	--	Free
	6117.90.00	-Parts	37.5%	--	Free