

**CHAPTER 60**  
**KNITTED OR CROCHETED FABRICS**

Notes.

1.-This Chapter does not cover :

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.-This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.-Throughout the Nomenclature any reference to " knitted " goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Chapter 40 - Notes.

1.-Except where the context otherwise requires, throughout the Nomenclature the expression " rubber " means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.-This Chapter does not cover :

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.-In headings 40.01 to 40.03 and 40.05, the expression " primary forms " applies only to the following forms :

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.-In Note 1 to this Chapter and in heading 40.02, the expression " synthetic rubber " applies to :

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.-(a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.-For the purposes of heading 40.04, the expression " waste, parings and scrap " means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.-Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.-Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.-In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions " plates ", " sheets " and " strip " apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions " rods " and " profile shapes " apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>60.01</b>	<b>Pile fabrics (incl. long pile and terry fabrics), knitted or crocheted</b>					
6001.1000.00	"Long pile" fabrics		20	5		
6001.2100.00	Long pile fabrics of cotton		20	5		
6001.2200.00	-made fibres		20	5		
6001.2900.00	Long pile fabrics of other textile materials		20	5		
6001.9100.00	Long pile fabrics of other textile materials of cotton		20	5		
6001.9200.00	-made fibres		20	5		
6001.9900.00	Long pile fabrics of other textile materials		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>60.02</b>	<b>Other knitted or crocheted fabrics</b>					
6002.4000.00	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		20	5		
6002.9000.00	.01		20	5		
<b>60.03</b>	<b>Knitted or crocheted faics of a width not exceeding 30cm, other</b>					
6003.1000.00	Other fabrics of wool or fine animal hair		20	5		
6003.2000.00	.01 and 60.02, of wool of fine animal hair		20	5		
6003.3000.00	.01 and 60.02		20	5		
6003.4000.00	.01 and 60.02		20	5		
6003.9000.00	.01 or 60.02		20	5		
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30cm, containing by wei</b>					
6004.1000.00	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		20	5		
6004.9000.00	. >30 cm excl those in pos 60.01		20	5		
<b>60.05</b>	<b>Warp knifabricks (including those made on gallon knitting machines) other</b>					
6005.2100.00	.01 to 60.04		20	5		
6005.2200.00	.01 to 60.04		20	5		
6005.2300.00	.01 to 60.04		20	5		
6005.2400.00	.01 to 60.04		20	5		
6005.3100.00	.01 to 60.04		20	5		
6005.3200.00	.01 to 60.04		20	5		
6005.3300.00	.01 to 60.04		20	5		
6005.3400.00	.01 to 60.40		20	5		
6005.4100.00	.01 to 60.04		20	5		
6005.4200.00	.01 to 60.04		20	5		
6005.4300.00	.01 a 60.04		20	5		
6005.4400.00	.01 to 60.40		20	5		
6005.9000.00	.01 to 60.04		20	5		
<b>60.06</b>	<b>Other knitted or crocheted fabrics</b>					
6006.1000.00	Fabrics of wool or fine animal hair		20	5		
6006.2100.00	Unbleached or bleached fabrics		20	5		
6006.2200.00	Other dyed fabrics		20	5		
6006.2300.00	Other fabrics of yarns of different colours		20	5		
6006.2400.00	Other printed fabrics		20	5		
6006.3100.00	Other printed fabrics unbleached or bleached		20	5		
6006.3200.00	Other Dyed synthetic fabrics		20	5		
6006.3300.00	Other fabrics of yarns of different colours		20	5		
6006.3400.00	Other printed synthetic fabrics		20	5		
6006.4100.00	Other fabrics of artificial fibre Unbleached or bleached		20	5		
6006.4200.00	Other fabrics of artificial fibre, Dyed		20	5		
6006.4300.00	Other fabrics of yarns of different colours		20	5		
6006.4400.00	Other printed fabrics of yarns		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
60.06 6006.9000.00	Other knitted or crocheted fabrics . (Of artificial fibres) NES		20	5		