

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 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.-For the purposes of headings 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 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 and 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 61.12.

4.-Headings 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 61.05 does not cover sleeveless garments.

5.-Heading 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 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 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.-For the purposes of heading 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 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 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/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.01	Men's or boys' overcoats... and similar articles, knitted or crocheted					
6101.2000.00	.03, knitted or crocheted	U	20	5		
6101.3000.00	-made fibres, synth excl those of pos 61.03, knit or croch	U	20	5		
6101.9000.00	.03, knit or croch	U	20	5		
61.02	Woman's or girls' overcoats and similar articles, knitted or crocheted					
6102.1000.00	.04, knit or croch	U	20	5		
6102.2000.00	.04, knit or croch	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.02	Woman's or girls' overcoats and similar articles, knitted or crocheted					
6102.3000.00	-made synth ot artif fibres, excl those of pos 61.04	U	20	5		
6102.9000.00	.04, knit or croch	U	20	5		
61.03	Men's or boys' suits, ensembles, etc, knitted or crocheted					
6103.1000.00	Men's or boy's suits (other than swimwear), knitted or crocheted	U	20	5		
6103.2200.00	Men's or boy's suits (other than swimwear) of cotton, knit or croch	U	20	5		
6103.2300.00	Men's or boy's suits (other than swimwear) of synthetic fibres, knitted or crocheted	U	20	5		
6103.2900.00	Men's or boy's suits (other than swimwear) of other textile materials, knit or croch	U	20	5		
6103.3100.00	Men's or boy's suits (other than swimwear) of wool or fine animal hair	U	20	5		
6103.3200.00	Men's or boy's suits (other than swimwear) of cotton, knit or croch	U	20	5		
6103.3300.00	Men's or boy's suits (other than swimwear) of synthetic fibres, knit or croch	U	20	5		
6103.3900.00	Men's or boy's suits (other than swimwear) of other textile materials,knit or croch	U	20	5		
6103.4100.00	Men's or boy's suits (other than swimwear) of wool or fine animal hair	U	20	5		
6103.4200.00	Men's or boy's suits (other than swimwear) of cotton, knit or croch	U	20	5		
6103.4300.00	Men's or boy's suits (other than swimwear) of synthetic fibres, knit or croch	U	20	5		
6103.4900.00	Men's or boy's suits (other than swimwear) of other textile materials,	U	20	5		
61.04	Women's or girls' suits, ensembles, etc, knitted or crocheted					
6104.1300.00	Women's or girl's suits of (excl swimwear) of synthetic fibres knited or croached	U	20	5		
6104.1900.00	Women or girls suits other textile materials	U	20	5		
6104.2200.00	Women's or girl's suits of (excl swimwear) of Ensembles made of cotton, knit or croach	U	20	5		
6104.2300.00	Women's or girl's suits of (excl swimwear) of or girls Ensembles of synth fibres	U	20	5		
6104.2900.00	Women's or girl's suits(excl swimwear) of Ensembles of other textile materials	U	20	5		
6104.3100.00	... wool or fine ani hair, knit or croach	U	20	5		
6104.3200.00	Women's or girl's suits (excl swimwear)of Jackets and blazers of cotton; knit or croach	U	20	5		
6104.3300.00	Women's or girl's suits (excl swimwear) Jackets and blazers made of synth fibres	U	20	5		
6104.3900.00	Women's or girls's Jackets and blazers of other textile materials	U	20	5		
6104.4100.00	Women's or girl's suits (excl swimwear) of wool or fine animal hair, knit or croach	U	20	5		
6104.4200.00	Women's or girls's dresses (excl swimwear) made of cotton, knit or croach	U	20	5		
6104.4300.00	Women's or girl's suits (excl swimwear) synthetic fibres, knit or croach	U	20	5		
6104.4400.00	Women's or girl'ss dresses made of artificial fibres knited or croached	U	20	5		
6104.4900.00	Women's or girl's suits (excl swimwear)women or girls Dresses of other text mat	U	20	5		
6104.5100.00	Women's or girls's Skirts, div skirts made of wool or fine animal hair knit or croached	U	20	5		
6104.5200.00	Women's or girl's suits, skirts,(excl swimwear) and div skirts of cotton, knit or croach	U	20	5		
6104.5300.00	Women's or girls's Skirts, div skirts of synthetic fibres, knited or croached	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.04	Women's or girls' suits, ensembles, etc, knitted or crocheted					
6104.5900.00	Women's or girl's suits, skirts(excl swimwear) div skirts, textile mat; knit or croach	U	20	5		
6104.6100.00	Women's or girls's suits (excl swimwear) of wool or fine anim hair, knit or croach	U	20	5		
6104.6200.00	Women or girls suits (excl swimwear) of cotton, knited or croached	U	20	5		
6104.6300.00	... (excl swimwear)of synth fibre knited or croach	U	20	5		
6104.6900.00	Women's or girl's suits (excl swimwear)	U	20	5		
61.05	Men's or boys' shirts, knitted or crocheted					
6105.1000.00	Men's or boys' shirts, knitted or crocheted made of cotton	U	20	5		
6105.2000.00	Men's or boys' shirts, knitted or crocheted made of manmade fibres	U	20	5		
6105.9000.00	Men's or boys' shirts, knitted or crocheted made of other textile materials	U	20	5		
61.06	Women's or girls' blouses, etc, knitted or crocheted					
6106.1000.00	... knitted or croch made of cotton	U	20	5		
6106.2000.00	... knit or croch made of man_made fibres	U	20	5		
6106.9000.00	Women's or girls' blousesknitor croch of other text mat	U	20	5		
61.07	Men's or boys' briefs and similar articles, knitted or crocheted					
6107.1100.00	Men's or boys' underpants, briefs made of cotton; knited or croached	U	20	5		
6107.1200.00	Men's or boys' underpants, briefs made of manmade fibres, knited or croached	U	20	5		
6107.1900.00	Men's or boys' underpants, briefs made of other textile materials, knited or croach	U	20	5		
6107.2100.00	Men's or boys' Nightshirts and pyjamas made of cotton, knited or croach	U	20	5		
6107.2200.00	-made fibres, knit or croach	U	20	5		
6107.2900.00	Men's or boys' Nightshirts and pyjamas made of other textile mat, knit or croach	U	20	5		
6107.9100.00	Other Men's or boys' clothings made of cotton, knited or croached	U	20	5		
6107.9900.00	Other Men's or boys' clothings of other textile mat, knit or croach	U	20	5		
61.08	Women's or girls' panties and similar articles, knitted or crocheted					
6108.1100.00	-made fibres, knited or croach	U	20	5		
6108.1900.00	Women's or girls Slips and petticoats other textile materials, knited or croached	U	20	5		
6108.2100.00	Women's or girl's Briefs and panties of cotton, knited or croached	U	20	5		
6108.2200.00	Women's or girl's Briefs and panties of manmade fibres, knited or croached	U	20	5		
6108.2900.00	Women's or girl's Briefs and panties of other textile materials, knited or croached	U	20	5		
6108.3100.00	Women's or girls Nightdresses and pyjamas of cotton	U	20	5		
6108.3200.00	-made fibres, knited or croached	U	20	5		
6108.3900.00	Women's or girl's Nightdresses and pyjamas of other textile material, knited or croached	U	20	5		
6108.9100.00	Women's or girl's clothings of cotton not specified, knited or croach	U	20	5		
6108.9200.00	-made fibre not specified, knitd or croached	U	20	5		
6108.9900.00	Women's or girl's clothings, not specified of other textile materials, knit or croach	U	20	5		
61.09	T-shirts, singlets and other vests, knitted or crocheted					
6109.1000.00	-shirts, singlets and other vests, knitted or crocheted made of cotton	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.09	T-shirts, singlets and other vests, knitted or crocheted					
6109.9000.00	-shirts, singlets and other vests, knitted or crocheted made of other textile materials	U	20	5		
61.10	Jerseys, pullovers, cardigans and similar articles, knitted or crocheted					
6110.1100.00	... and similar articles, knitted or crocheted made of wool	U	20	5		
6110.1200.00	...and similar articles, knitted or crocheted made of Kashmir goats	U	20	5		
6110.1900.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted	U	20	5		
6110.2000.00	... and similar articles, made of cotton	U	20	5		
6110.3000.00	... and similar articles, made fibres	U	20	5		
6110.9000.00	... similar articles made of textile materials	U	20	5		
61.11	Babies' garments and clothing accessories, knitted or crocheted					
6111.2000.00	Babies' garments and clothing accessories, knitted or crocheted made of cotton		20	5		
6111.3000.00	Babies' garments and clothing accessories, knitted or crocheted made of synthetic fibres		20	5		
6111.9000.00	Babies' garments and clothing accessories, made of other textile materials		20	5		
61.12	Track-suits, ski-suits and swimwear, knitted or crocheted					
6112.1100.00	Track suits made of cotton	U	20	5		
6112.1200.00	Track suits made of synthetic fibres	U	20	5		
6112.1900.00	Track suits made of other textile materials	U	20	5		
6112.2000.00	Ski suits	U	20	5		
6112.3100.00	Men's or boy's swimwear made of synthetic fibres	U	20	5		
6112.3900.00	Men's or boy's swimwear made of other textile materials	U	20	5		
6112.4100.00	Women's or girl's swimwear made of synthetic fibres	U	20	5		
6112.4900.00	Women's or girl's swimwear made of other textile materials	U	20	5		
61.13	Garments made up of knitted or crocheted fabrics of 59.03, 59.06, 59.07					
6113.0000.00	.03, 59.06 or 59.07.		20	5		
61.14	Other garments, knitted or crocheted, nes					
6114.2000.00	Other garments, knitted or crocheted made of cotton		20	5		
6114.3000.00	Other garments, knitted or crocheted made of manmade fibres		20	5		
6114.9000.00	Other garments, knitted or crocheted made of other textile materials		20	5		
61.15	Panty hose, tights, etc, and footwear, knitted or crocheted					
6115.1000.00	Graduated compression hosiery (for example, stockings for varicose veins)		20	5		
6115.2100.00	Other panty hose and tights made of synthetic fibres, measuring /single yarn < 67decitex		20	5		
6115.2200.00	Other panty hose and tights made of synthetic fibres, measuring/single yarn =>67decitex		20	5		
6115.2900.00	Other panty hose and tights made of other textile materials		20	5		
6115.3000.00	Other women's full length or knee length hosiery, measuring per single yarn < 67 decitex		20	5		
6115.9400.00	... <67 decitex made of wool of animal hair		20	5		
6115.9500.00	Other women's, measuring per single yarn< 67 decitex made of cotton		20	5		
6115.9600.00	Other women's hosiery, measuring per single yarn < 67 decitex made of synthetic fibres		20	5		
6115.9900.00	Other women's , measuring per single yarn<67 decitex made of other textile materials		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.16	Gloves, mittens and mitts, knitted or crocheted					
6116.1000.00	Impregnated, coated or covered with plastics or rubber		20	5		
6116.9100.00	.. or crocheted made of wool or fine animal hair		20	5		
6116.9200.00	Gloves, mittens and mitts, knitted or crocheted not specified made of cotton		20	5		
6116.9300.00	Gloves, mittens and mitts, knitted or crocheted not specified made of synthetic fibres		20	5		
6116.9900.00	Gloves, mittens and mitts, knitted or crocheted not specified made of other textile		20	5		
61.17	Other made up clothing or parts of garments, knitted or crocheted					
6117.1000.00	Shawls, scarves, mufflers, mantillas, veils and the like	U	20	5		
6117.8000.00	Other accessories Shawls, scarves, mufflers, mantillas, veils		20	5		
6117.9000.00	Parts of other clothing accessories		20	5		