

CHAPTER 62
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes.

1.-This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.-This Chapter does not cover :

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

3.-For the purposes of headings 62.03 and 62.04 :

- (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 62.07 or 62.08) 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 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 62.11.

4.-For the purposes of heading 62.09 :

(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 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.-Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.-For the purposes of heading 62.11, " 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.

7.-Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.-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.

9.-Articles of this Chapter may be made of metal thread.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
62.01	Men's or boys' overcoats, and similar articles					
6201.1100.00	... and similar articles of wool or fine animal hair	U	20	5		
6201.1200.00	... raincoats, and similar articles made of cotton	U	20	5		
6201.1300.00	-made fibres	U	20	5		
6201.1900.00	.. and similar artic made of other textile materials	U	20	5		
6201.9100.00	...and similar articles of wool or fine animal hair, unspic	U	20	5		
6201.9200.00	... and similar articles made of cotton unspecified	U	20	5		
6201.9300.00	-made fibres, unspicif	U	20	5		
6201.9900.00	... and similar artic of other textile materials unspicif	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
62.02	Woman's or girls' overcoats, and similar articles					
6202.1100.00	... and similar arti of wool or fine animal hair, unspic	U	20	5		
6202.1200.00	...and similar articles made of cotton, unspic	U	20	5		
6202.1300.00	-made fibres, unspcified	U	20	5		
6202.1900.00	...and similar articles of other textile materials, unspec	U	20	5		
6202.9100.00	.04 unspecified wool or fine animal hair	U	20	5		
6202.9200.00	.04 made of cotton, unspecified	U	20	5		
6202.9300.00	-made, fibres, unspecified	U	20	5		
6202.9900.00	.04 of other textile materials, unspecified	U	20	5		
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, etc					
6203.1100.00	Men's or boys' suits made of wool or fine animal hair	U	20	5		
6203.1200.00	Men's or boys' suits made of synthetic fibres	U	20	5		
6203.1900.00	Men's or boys' suits made of other textile materials	U	20	5		
6203.2200.00	Men's or boys' Ensembles made of cotton	U	20	5		
6203.2300.00	Men's or boys' Ensembles made of synthetic fibres	U	20	5		
6203.2900.00	Men's or boys' Ensembles made of other textile materials	U	20	5		
6203.3100.00	Men's or boys' Ensembles made of wool or fine animal hair	U	20	5		
6203.3200.00	Men's or boys' Ensembles made of cotton	U	20	5		
6203.3300.00	Men's or boys' Ensembles made of synthetic fibres	U	20	5		
6203.3900.00	Men's or boys' Ensembles made of other textile materials	U	20	5		
6203.4100.00	Men's or boys' Jackets and blazersss made of wool or fine animal hair	U	20	5		
6203.4200.00	Men's or boys' Jackets and blazersss made of cotton	U	20	5		
6203.4300.00	Men's or boys' Jackets and blazersss made of synthetic fibres	U	20	5		
6203.4900.00	Men's or boys' Jackets and blazersss made of other textile materials	U	20	5		
62.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, etc					
6204.1100.00	Women's or girls' suits made of wool or fine animal hair	U	20	5		
6204.1200.00	Women's or girls' suits made of cotton	U	20	5		
6204.1300.00	Women's or girls' suits made of synthetic fibres	U	20	5		
6204.1900.00	Women's or girls' suits made of other textile materials	U	20	5		
6204.2100.00	Women's or girls' Ensembles made of wool or fine animal hair	U	20	5		
6204.2200.00	Women's or girls' Ensembles made of cotton	U	20	5		
6204.2300.00	Women's or girls' Ensembles made of synthetic fibres	U	20	5		
6204.2900.00	Women's or girls' Ensembles made of other textile materials	U	20	5		
6204.3100.00	Women's or girls' Jackets and blazers made of wool or fine animal hair	U	20	5		
6204.3200.00	Women's or girls' Jackets and blazers made of cotton	U	20	5		
6204.3300.00	Women's or girls' Jackets and blazers made of synthetic fibres	U	20	5		
6204.3900.00	Women's or girls' Jackets and blazers made of other textile materials	U	20	5		
6204.4100.00	Women's or girls' Jackets and blazers made of wool or fine animal hair	U	20	5		
6204.4200.00	Women's or girls' Jackets and blazers made of cotton	U	20	5		
6204.4300.00	Women's or girls' Jackets and blazers made of synthetic fibres	U	20	5		
6204.4400.00	Women's or girls' Jackets and blazers made of artificial fibres	U	20	5		
6204.4900.00	Women's or girls' Jackets and blazers made of other textile materials	U	20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
62.04	Women's or girls' suits, ensembles, jackets, dresses, skirts, etc					
6204.5100.00	Women's or girls' Skirts and divided skirts made of wool or fine animal hair	U	20	5		
6204.5200.00	Women's or girls' Skirts and divided skirts made of cotton	U	20	5		
6204.5300.00	Women's or girls' Skirts and divided skirts made of synthetic fibres	U	20	5		
6204.5900.00	Women's or girls' Skirts and divided skirts made of other textile materials	U	20	5		
6204.6100.00	Women/girls' Trouser, bib/brace overalls, breeches/shorts made of wool/fine animal hair	U	20	5		
6204.6200.00	Women's or girls' Trousers, bib and brace overalls, breeches and shorts made of cotton	U	20	5		
6204.6300.00	Women/girls' Trousers, bib/brace overall, breeches & shorts made of synthetic fibres	U	20	5		
6204.6900.00	Women/girls' Trouser, bib/brace overall, breeches/shorts made of other textile material	U	20	5		
62.05	Men's or boys' shirts					
6205.2000.00	Men's or boys' shirts made of cotton	U	20	5		
6205.3000.00	Men's or boys' shirts made of manmade fibres	U	20	5		
6205.9000.00	Men's or boys' shirts made of other textile materials	U	20	5		
62.06	Women's or girls' blouses, shirts and shirt-blouses					
6206.1000.00	Women's or girls' blouses, shirts and shirtblouses made of silk or silk waste	U	20	5		
6206.2000.00	Women's or girls' blouses, shirts and shirtblouses made of wool or fine animal hair	U	20	5		
6206.3000.00	Women's or girls' blouses, shirts and shirtblouses made of cotton	U	20	5		
6206.4000.00	Women's or girls' blouses, shirts and shirtblouses made of manmade fibres	U	20	5		
6206.9000.00	Women's or girls' blouses, shirts and shirtblouses made of other textile materials	U	20	5		
62.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, etc					
6207.1100.00	Men's or boys' Underpants and briefs of cotton	U	20	5		
6207.1900.00	Men's or boys' Underpants and briefs of other textile materials	U	20	5		
6207.2100.00	Men's or boys' Nightshirts and pyjamas of cotton	U	20	5		
6207.2200.00	Men's or boys' Nightshirts and pyjamas of manmade fibres	U	20	5		
6207.2900.00	Men's or boys' Nightshirts and pyjamas of other textile materials	U	20	5		
6207.9100.00	.07 not specified of cotton		20	5		
6207.9900.00	.07 not specified of other textile materials		20	5		
62.08	Women's or girls' slips, petticoats, nightdresses, pyjamas, etc					
6208.1100.00	Women's or girls' Slips and petticoats manmade fibres	U	20	5		
6208.1900.00	Women's or girls' Slips and petticoats other textile materials	U	20	5		
6208.2100.00	Women's or girls' Nightdresses and pyjamas cotton	U	20	5		
6208.2200.00	Women's or girls' Nightdresses and pyjamas manmade fibres	U	20	5		
6208.2900.00	Women's or girls' Nightdresses and pyjamas other textile materials	U	20	5		
6208.9100.00	.08 made of cotton		20	5		
6208.9200.00	.08 made of manmade fibres		20	5		
6208.9900.00	.08 made of other textile materials		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
62.09	Babies' garments and clothing accessories					
6209.2000.00	Babies' garments and clothing accessories made of cotton		20	5		
6209.3000.00	Babies' garments and clothing accessories made of synthetic fibres		20	5		
6209.9000.00	Babies' garments and clothing accessories made of other textile materials		20	5		
62.10	Garments, made up of fabrics of 56.02, 56.03, 59.03, 59.06 or 59.07					
6210.1000.00	.02 or 56.03		20	5		
6210.2000.00	.11 to 6201.19	U	20	5		
6210.3000.00	.11 to 6202.19	U	20	5		
6210.4000.00	Other men's or boys' garments		20	5		
6210.5000.00	Other women's or girls' garments		20	5		
62.11	Track suits, ski suits and swimwear; other than garments					
6211.1100.00	Swimwear Men's or boys'	U	20	5		
6211.1200.00	Swimwear Women's or girls'	U	20	5		
6211.2000.00	Swimwear Ski suits	U	20	5		
6211.3200.00	Other garments, men's or boys' made of cotton		20	5		
6211.3300.00	Other garments, men's or boys' made of manmade fibres		20	5		
6211.3900.00	Other garments, men's or boys' made of other textile materials		20	5		
6211.4200.00	Other garments, women's or girls' made of cotton		20	5		
6211.4300.00	Other garments, women's or girls' made of manmade fibres		20	5		
6211.4900.00	Other garments, women's or girls' made of other textile materials		20	5		
62.12	Brassieres, girdles, corsets, braces, suspenders, garters, etc					
6212.1000.00	Brassieres		20	5		
6212.2000.00	Girdles and pantygirdles		20	5		
6212.3000.00	Corselettes		20	5		
6212.9000.00	Brassieres, girdles, corsets, braces, suspenders, garters and similar art		20	5		
62.13	Handkerchiefs					
6213.2000.00	Handkerchiefs made of cotton		20	5		
6213.9000.00	Handkerchiefs made of other textile materials		20	5		
62.14	Shawls, scarves, mufflers, mantillas, veils and the like					
6214.1000.00	Shawls, scarves, mufflers, mantillas, veils and the like made of silk or silk waste	U	20	5		
6214.2000.00	Shawls, scarves, mufflers, mantillas, veils and the like made of wool/fine animal hair	U	20	5		
6214.3000.00	Shawls, scarves, mufflers, mantillas, veils and the like made of synthetic fibres	U	20	5		
6214.4000.00	Shawls, scarves, mufflers, mantillas, veils and the like made of artificial fibres	U	20	5		
6214.9000.00	Of other textile materials	U	20	5		
62.15	Ties, bow ties and cravats					
6215.1000.00	Ties, bow ties and cravats made of silk or silk waste		20	5		
6215.2000.00	Ties, bow ties and cravats made of manmade fibres		20	5		
6215.9000.00	Ties, bow ties and cravats made of other textile materials		20	5		
62.16	Gloves, mittens and mitts					
6216.0000.00	.		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
62.17	Other made up clothing accessories; parts of garments					
6217.1000.00	Other made up clothing accessories;		20	5		
6217.9000.00	.12.		20	5		