

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;

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.

subdivisions

- 67.01 - 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).
- 67.02 - ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.
- 67.03 - 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.
- 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.

preceded by CHAPTER 66 - UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
67.01	Prepared skins of birds with feathers or down, feathers, etc					
6701.0000.00	.05 and worked quills/scapes).		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
67.02	Artificialflowers, foliage and fruit; articles thereof					
6702.1000.00	.		20	5		
6702.9000.00	Artificial flowers, foliage and fruit and parts thereof; not made of plastics		20	5		
67.03	Human hair, dressed, etc; animal hair and synthetic materials for wigs					
6703.0000.00	.		20	5		
67.04	Wigs, false beards, eyebrows and eyelashes, etc; human hair, nes					
6704.1100.00	Complete wigs of synthetic textile materials		20	5		
6704.1900.00	Other False beards, eyebrows eyelashes of synthetic textile materials not complete wig		20	5		
6704.2000.00	... and the like, of human hair		20	5		
6704.9000.00	... and the like, of animal hair		20	5		