

**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
<b>61.01</b>	<b>Men's or boys' overcoats... and similar articles, knitted or crocheted</b>					
6101.2000.00	-coats,capes,cloaks,anoraks of cotton, knitted or crocheted	U	20	5	20	
6101.3000.00	-coats,cloaks,& similar of man-made fibres, knitted or crocheted	U	20	5	20	
6101.9000.00	-coats,cloaks,& similar of other textiles, knitted or crocheted	U	20	5	20	
<b>61.02</b>	<b>Woman's or girls' overcoats and similar articles, knitted or crocheted</b>					
6102.1000.00	-coats,cloaks,& similar of wool/animalhair, knitted/crocheted	U	20	5	20	
6102.2000.00	-coats,capes,cloaks&similar atic of cotton,knitted/crocheted	U	20	5	20	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>61.02</b>	<b>Woman's or girls' overcoats and similar articles, knitted or crocheted</b>					
6102.3000.00	-coats,capes,cloaks,of man-made fibres, knitted or crocheted	U	20	5	20	
6102.9000.00	-coats,cloaks & similar of other textiles,knitted/crocheted	U	20	5	20	
<b>61.03</b>	<b>Men's or boys' suits, ensembles, etc, knitted or crocheted</b>					
6103.1000.00	. Suits	U	20	5	20	
6103.2200.00	Men's or boys' ensembles of cotton, knitted or crocheted	U	20	5	20	
6103.2300.00	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	U	20	5	20	
6103.2900.00	Men's or boys' ensembles of other textiles, nes, knitted or crocheted	U	20	5	20	
6103.3100.00	Men's or boys' jackets and blazers of wool and fine animal hair knitted or crocheted	U	20	5	20	
6103.3200.00	Men's or boys'jackets and blazers of cotton, knitted or crocheted	U	20	5	20	
6103.3300.00	... of synthetic fibres, knitted or crocheted	U	20	5	20	
6103.3900.00	... of other textiles, nes, knitted or crocheted	U	20	5	20	
6103.4100.00	..., knitted or crocheted	U	20	5	20	
6103.4200.00	Men's or boys' trousers, etc, of cotton, knitted or crocheted	U	20	5	20	
6103.4300.00	Men's or boys' trousers, etc, of synthetic fibres, knitted or crocheted	U	20	5	20	
6103.4900.00	Men's or boys' trousers, etc, of other textiles, knitted or crocheted	U	20	5	20	
<b>61.04</b>	<b>Women's or girls' suits, ensembles, etc, knitted or crocheted</b>					
6104.1300.00	Women's or girls' suits of synthetic fibres, knitted or crocheted	U	20	5	20	
6104.1900.00	Women's or girls' suits of other textiles, nes, knitted or crocheted	U	20	5	20	
6104.2200.00	Women's or girls' ensembles, of cotton, knitted or crocheted	U	20	5	20	
6104.2300.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted	U	20	5	20	
6104.2900.00	Women's or girls' ensembles, of other textiles, knitted or crocheted	U	20	5	20	
6104.3100.00	..., knitted or crocheted	U	20	5	20	
6104.3200.00	Women's or girls' jackets, of cotton, knitted or crocheted	U	20	5	20	
6104.3300.00	Women's or girls' jackets, of synthetic fibres, knitted or crocheted	U	20	5	20	
6104.3900.00	Woman's or girls' jackets, of other textiles, knitted or crocheted	U	20	5	20	
6104.4100.00	Dresses of wool or fine animal hair, knitted or crocheted	U	20	5	20	
6104.4200.00	Dresses of cotton, knitted or crocheted	U	20	5	20	
6104.4300.00	Dresses of synthetic fibres, knitted or crocheted	U	20	5	20	
6104.4400.00	Dresses of artificial fibres, knitted or crocheted	U	20	5	20	
6104.4900.00	Dresses of other textile material, nes, knitted or crocheted	U	20	5	20	
6104.5100.00	Skirts and divided skirts of wool or fine hair, knitted or crocheted	U	20	5	20	
6104.5200.00	Skirts and divided skirts of cotton, knitted or crocheted	U	20	5	20	
6104.5300.00	Skirts and divided skirts of synthetic fibres, knitted or crocheted	U	20	5	20	
6104.5900.00	Skirts and divided skirts of other textiles, nes, knitted or crocheted	U	20	5	20	
6104.6100.00	..., knitted or crocheted	U	20	5	20	
6104.6200.00	Women's or girls' trousers, etc, of cotton, knitted or crocheted	U	20	5	20	
6104.6300.00	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	U	20	5	20	
6104.6900.00	Women's or girls' trousers, etc, of other textile, knitted or crocheted	U	20	5	20	
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted</b>					
6105.1000.00	Men's or boys' shirts of cotton, knitted or crocheted	U	20	5	20	
6105.2000.00	-made fibres, knitted or crocheted	U	20	5	20	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted</b>					
6105.9000.00	Men's or boys' shirts of other textiles, nes, knitted or crocheted	U	20	5	20	
<b>61.06</b>	<b>Women's or girls' blouses, etc, knitted or crocheted</b>					
6106.1000.00	Women's or girls' blouses, etc, of cotton, knitted or crocheted	U	20	5	20	
6106.2000.00	-made fibres, knitted or crocheted	U	20	5	20	
6106.9000.00	Women's or girls' blouses,shirts and shirt blouses,knitted/crocheted of other textiles	U	20	5	20	
<b>61.07</b>	<b>Men's or boys' briefs and similar articles, knitted or crocheted</b>					
6107.1100.00	Men's or boys' underpants and briefs of cotton, knitted or crocheted	U	20	5	20	
6107.1200.00	-made fibres, knitted or crocheted	U	20	5	20	
6107.1900.00	Men's or boys' underpants, briefs, nightshirts, knitted or crocheted of other textiles	U	20	5	20	
6107.2100.00	Men's or boys' pyjamas of cotton, knitted or crocheted	U	20	5	20	
6107.2200.00	-made fibres, knitted or crocheted	U	20	5	20	
6107.2900.00	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	U	20	5	20	
6107.9100.00	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	U	20	5	20	
6107.9900.00	Men's or boys' dressing gowns, of other textiles,nes, knitted or crocheted	U	20	5	20	
<b>61.08</b>	<b>Women's or girls' panties and similar articles, knitted or crocheted</b>					
6108.1100.00	-made fibres, knitted or crocheted	U	20	5	20	
6108.1900.00	Women's or girls' slips, etc, of other textiles,nes, knitted or crocheted	U	20	5	20	
6108.2100.00	Women's or girls' briefs and panties of cotton, knitted or crocheted	U	20	5	20	
6108.2200.00	-made fibres, knitted or crocheted	U	20	5	20	
6108.2900.00	Women's or girls' briefs, etc, of other textiles,nes, knitted or crocheted	U	20	5	20	
6108.3100.00	..., etc, of cotton, knitted or crocheted	U	20	5	20	
6108.3200.00	-made fibres, knitted or crocheted	U	20	5	20	
6108.3900.00	Women's or girls' nighties, etc, of other textiles, knitted or crocheted	U	20	5	20	
6108.9100.00	..., of cotton, knitted or crocheted	U	20	5	20	
6108.9200.00	-made fibre, knitted or crocheted	U	20	5	20	
6108.9900.00	Women's/girls' dressing gowns of other textile materials knitted or crocheted	U	20	5	20	
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted</b>					
6109.1000.00	-shirts, singlets and other vests, of cotton, knitted or crocheted	U	20	5	20	
6109.9000.00	-shirts, singlets, etc, of other textiles, nes, knitted or crocheted	U	20	5	20	
<b>61.10</b>	<b>Jerseys, pullovers, cardigans and similar articles, knitted or crocheted</b>					
6110.1100.00	Jerseys, pullovers, cardigans, waist coats, & similar articles of wool/fine animal hair	U	20	5	20	
6110.1200.00	Jerseys, pullovers, cardigans, waistcoats & similar articles of kashmir (casmere) goats	U	20	5	20	
6110.1900.00	Other similar articles, knitted or crocheted	U	20	5	20	
6110.2000.00	Jerseys, pullovers, etc, of cotton, knitted or crocheted	U	20	5	20	
6110.3000.00	-made fibres, knitted or crocheted	U	20	5	20	
6110.9000.00	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	U	20	5	20	
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted</b>					
6111.2000.00	Babies' garments, etc, of cotton, knitted or crocheted		20	5	20	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted</b>					
6111.3000.00	Babies' garments, etc, of synthetic fibres, knitted or crocheted		20	5	20	
6111.9000.00	Babies' garments, etc, of other textiles, knitted or crocheted		20	5	20	
<b>61.12</b>	<b>Track-suits, ski-suits and swimwear, knitted or crocheted</b>					
6112.1100.00	-suits of cotton, knitted or crocheted	U	20	5	20	
6112.1200.00	-suits of synthetic fibres, knitted or crocheted	U	20	5	20	
6112.1900.00	-suits of other textiles, nes, knitted or crocheted	U	20	5	20	
6112.2000.00	-suits, knitted or crocheted	U	20	5	20	
6112.3100.00	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	U	20	5	20	
6112.3900.00	Men's or boys' swimwear of other textiles, synthetic knitted or crocheted	U	20	5	20	
6112.4100.00	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	U	20	5	20	
6112.4900.00	Women's or girls' swimwear of other textiles knitted or crocheted	U	20	5	20	
<b>61.13</b>	<b>Garments made up of knitted or crocheted fabrics of 59.03, 59.06, 59.07</b>					
6113.0000.00	.03, 59.06, 59.07		20	5	20	
<b>61.14</b>	<b>Other garments, knitted or crocheted, nes</b>					
6114.2000.00	other Garments of cotton, knitted or crocheted		20	5	20	
6114.3000.00	-made fibres, knitted or crocheted		20	5	20	
6114.9000.00	other Garments of other textiles, knitted or crocheted		20	5	20	
<b>61.15</b>	<b>Panty hose, tights, etc, and footwear, knitted or crocheted</b>					
6115.1000.00	Graduated compression hosiery (for example, stockings for varicose veins)		20	5	20	
6115.2100.00	Of synthetic fibres, measuring per single yarn less than 67 decitex		20	5	20	
6115.2200.00	Of synthetic fibres, measuring per single yarn 67 decitex or more		20	5	20	
6115.2900.00	Of other textile materials		20	5	20	
6115.3000.00	-length or knee-length hosiery, measuring per single yarn less than...		20	5	20	
6115.9400.00	Of wool or fine animal hair		20	5	20	
6115.9500.00	Of cotton		20	5	20	
6115.9600.00	Of synthetic fibres		20	5	20	
6115.9900.00	Of other textiles materials		20	5	20	
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted</b>					
6116.1000.11	Industrial gloves impregnated, coated or covered with plastics or rubber		20	5	20	
6116.1000.19	Other gloves, mittens and mitts, knitted or crocheted		20	5	20	
6116.9100.92	Industrial gloves of wool or fine animal hair		20	5	20	
6116.9100.93	Other gloves of wool or fine animal hair		20	5	20	
6116.9200.94	Industrial gloves of cotton		20	5	20	
6116.9200.95	Other gloves of cotton		20	5	20	
6116.9300.96	Industrial gloves of synthetic fibres		20	5	20	
6116.9300.97	Other gloves of synthetic fibres		20	5	20	
6116.9900.98	Industrial gloves of other textile materials		20	5	20	
6116.9900.99	Other gloves of other textile materials		20	5	20	
<b>61.17</b>	<b>Other made up clothing or parts of garments, knitted or crocheted</b>					
6117.1000.00	Shawls, scarves, mufflers, mantillas, veils, etc, knitted or crocheted	U	20	5	20	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
61.17	<b>Other made up clothing or parts of garments, knitted or crocheted</b>					
6117.8000.00	Other clothing accessories, knitted or crocheted, nes		20	5	20	
6117.9000.00	Parts of garments or clothing accessories, knitted or crocheted		20	5	20	