

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover :
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03) ;
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06 and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05 yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55 the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or

- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;
 - Dressed for use as sewing thread; and
 - With a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- | | |
|---------------------------------------------------------------------------------------|-----------|
| Single yarn of nylon or other polyamides, or of polyesters | 60N /tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters | 53N /tex |
| Single, multiple (folded) or cabled yarn of viscose rayon..... | 27N /tex. |
7. For the purposes of this Section, the expression "made up" means:
- Cut otherwise than into squares or rectangles;
 - Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - Cut to size and having undergone a process of drawn thread work;
 - Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- Chapters 50 to 55 and 60, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
- Elastomeric yarn**
 Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - Unbleached yarn**
 Yarn which:
 - has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(ij) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 50 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Explanatory remarks to chapter 50

1. The importation and exportation of silk-worm cocoons covered by this chapter are subject to compliance with Article 7 of the veterinary law passed in 1971 (1350).
2. The entry of silk yarn and yarn spun from silk waste for producing surgical thread is subject to the discretion and approval of the Ministry of Health, Treatment and Medical Education.
3. Import duty on silk yarn covered by this chapter is Rs 220,000 per kilogram or 40% of the Customs value whichever is greater.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5001 00 00	Silk-worm cocoons suitable for reeling.	20	Kg	
5002 00 00	Raw silk (not thrown).	20	Kg	
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
5003 10 00	- Not carded or combed	30	Kg	
5003 90 00	- Other	30	Kg	
5004 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		Kg	
5004 00 10	--- Used in manufacturing surgical thread of various kinds	4		
5004 00 90	--- Other	30		
5005 00	Yarn spun from silk waste, not put up for retail sale.		Kg	
5005 00 10	--- Used in manufacturing surgical thread of various kinds	4		
5005 00 90	--- Other	30		
5006 00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	30	Kg	
5007	Woven fabrics of silk or of silk waste.			
5007 10 00	- Fabrics of noil silk	70	Kg	
5007 20 00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	70	Kg	
5007 90 00	- Other fabrics	70	Kg	

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1. Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or muskrat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

Explanatory remarks to chapter 51

- 1. The importation of the hair and wool of those animals the meat of which are religiously banned as well as those that are not slaughtered in accordance with the Islamic rites, is forbidden.
- 2. The importation and exportation of raw products derived from animals covered by this chapter are subject to compliance with Article 7 of the veterinary law passed in 1971 (1350).

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUB	Remarks
5101	Wool, not carded or combed.			
	- Greasy, including fleece-washed wool:			
5101 11 00	-- Shorn wool	4	Kg	
5101 19 00	-- Other	4	Kg	
	- Degreased, not carbonised:			
5101 21 00	-- Shorn wool	4	Kg	
5101 29 00	-- Other	4	Kg	
5101 30 00	- Carbonised	4	Kg	
5102	Fine or coarse animal hair, not carded or combed.			
	- Fine animal hair:			
5102 11 00	-- Of Kashmir (cashmere) goats	4	Kg	
5102 19 00	-- Other	4	Kg	
5102 20 00	- Coarse animal hair	4	Kg	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103 10 00	- Noils of wool or of fine animal hair	25	Kg	
5103 20 00	- Other waste of wool or of fine animal hair	25	Kg	
5103 30 00	- Waste of coarse animal hair	25	Kg	
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair.	45	Kg	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105 10 00	- Carded wool	4	Kg	
	- Wool tops and other combed wool:			
5105 21 00	-- Combed wool in fragments	4	Kg	
5105 29 00	-- Other	4	Kg	
	- Fine animal hair, carded or combed:			
5105 31 00	-- Of Kashmir (cashmere) goats	4	Kg	
5105 39 00	-- Other	4	Kg	
5105 40 00	- Coarse animal hair, carded or combed	4	Kg	
5106	Yarn of carded wool, not put up for retail sale.			
5106 10 00	- Containing 85 % or more by weight of wool	15	Kg	
5106 20 00	- Containing less than 85 % by weight of wool	20	Kg	
5107	Yarn of combed wool, not put up for retail sale.			
5107 10 00	- Containing 85 % or more by weight of wool	15	Kg	
5107 20 00	- Containing less than 85 % by weight of wool	20	Kg	
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108 10 00	- Carded	20	Kg	
5108 20 00	- Combed	20	Kg	
5109	Yarn of wool or of fine animal hair, put up for retail sale.			
5109 10 00	- Containing 85 % or more by weight of wool or of fine animal hair	25	Kg	
5109 90 00	- Other	25	Kg	
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	25	Kg	
5111	Woven fabrics of carded wool or of carded fine animal hair.			
	- Containing 85 % or more by weight of wool or of fine animal hair:			
5111 11 00	-- Of a weight not exceeding 300 g/m ²	70	Kg	
5111 19 00	-- Other	70	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUB	Remarks
5111 20 00	- Other, mixed mainly or solely with man-made filaments	70	Kg	
5111 30 00	- Other, mixed mainly or solely with man-made staple fibres	70	Kg	
5111 90 00	- Other	70	Kg	
5112	Woven fabrics of combed wool or of combed fine animal hair.			
	- Containing 85 % or more by weight of wool or of fine animal hair:			
5112 11 00	-- Of a weight not exceeding 200 g/m ²	70	Kg	
5112 19 00	-- Other	70	Kg	
5112 20 00	- Other, mixed mainly or solely with man-made filaments	70	Kg	
5112 30 00	- Other, mixed mainly or solely with man-made staple fibres	70	Kg	
5112 90 00	- Other	70	Kg	
5113 00 00	Woven fabrics of coarse animal hair or of horsehair.	50	Kg	

Chapter 52

Cotton

Subheading Note.

1. For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Explanatory remarks to chapter 52

1. The importation of the goods covered by tariff 52.01, 52.02, 52.03 of this chapter is subject to the observance of Article 1 of Plant Protection Law passed in 1967 (1346).
2. Import duty on different types of raw fabrics covered by this chapter is Rls. 18,000 per kilogram or 70% of the Customs value whichever is greater.
3. Import duty on other types of fabrics covered by this chapter is Rls. 22,000 per kilogram or 70% of the Customs value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5201 00	Cotton, not carded or combed.		Kg	
5201 00 10	---- Cotton of a fiber high length	15		
5201 00 90	---- Other	15		
5202	Cotton waste (including yarn waste and garnetted stock).			
5202 10 00	- Yarn waste (including thread waste)	40	Kg	
	- Other:			
5202 91 00	-- Garnetted stock	40	Kg	
5202 99 00	-- Other	40	Kg	
5203 00	Cotton, carded or combed	15	Kg	
5204	Cotton sewing thread, whether or not put up for retail sale.			
	- Not put up for retail sale:			
5204 11 00	-- Containing 85 % or more by weight of cotton	25	Kg	
5204 19 00	-- Other	25	Kg	
5204 20 00	- Put up for retail sale	30	Kg	
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres:			
5205 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	25	Kg	
5205 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	25	Kg	
5205 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20	Kg	
5205 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10	Kg	
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10	Kg	
	- Single yarn, of combed fibres:			
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	25	Kg	
5205 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	25	Kg	
5205 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20	Kg	
5205 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10	Kg	
5205 26 00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	10	Kg	
5205 27 00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	10	Kg	
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	10	Kg	
	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5205 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	25	Kg	
5205 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	25	Kg	
5205 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20	Kg	
5205 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10	Kg	
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric	10	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	number per single yarn)			
5205 41 00	- Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	25	Kg	
5205 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	25	Kg	
5205 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20	Kg	
5205 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10	Kg	
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	10	Kg	
5205 47 00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	10	Kg	
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	10	Kg	
5206	Cotton yarn (other than sewing thread),containing less than 85 % by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres:			
5206 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	25	Kg	
5206 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	25	Kg	
5206 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20	Kg	
5206 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10	Kg	
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10	Kg	
	- Single yarn, of combed fibres:			
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	25	Kg	
5206 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	25	Kg	
5206 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20	Kg	
5206 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10	Kg	
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10	Kg	
	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5206 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	25	Kg	
5206 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	25	Kg	
5206 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20	Kg	
5206 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10	Kg	
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric	10	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	number per single yarn)			
	- Multiple (folded) or cabled yarn, of combed fibres:			
5206 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	25	Kg	
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	25	Kg	
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20	Kg	
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10	Kg	
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10	Kg	
5207	Cotton yarn (other than sewing thread) put up for retail sale.			
5207 10 00	- Containing 85 % or more by weight of cotton	30	Kg	
5207 90 00	- Other	30	Kg	
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g /m².			
	- Unbleached:			
5208 11 00	-- Plain weave, weighing not more than 100 g/m ²	70	Kg	
5208 12 00	-- Plain weave, weighing more than 100 g/m ²	70	Kg	
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5208 19 00	-- Other fabrics	70	Kg	
	- Bleached:			
5208 21 00	-- Plain weave, weighing not more than 100 g/m ²	70	Kg	
5208 22 00	-- Plain weave, weighing more than 100 g/m ²	70	Kg	
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5208 29 00	-- Other fabrics	70	Kg	
	- Dyed:			
5208 31 00	-- Plain weave, weighing not more than 100 g/m ²	70	Kg	
5208 32 00	-- Plain weave, weighing more than 100 g/m ²	70	Kg	
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5208 39 00	-- Other fabrics	70	Kg	
	- Of yarns of different colours:			
5208 41 00	-- Plain weave, weighing not more than 100 g/m ²	70	Kg	
5208 42 00	-- Plain weave, weighing more than 100 g/m ²	70	Kg	
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5208 49 00	-- Other fabrics	70	Kg	
	- Printed:			
5208 51 00	-- Plain weave, weighing not more than 100 g/m ²	70	Kg	
5208 52 00	-- Plain weave, weighing more than 100 g/m ²	70	Kg	
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5208 59 00	-- Other fabrics	70	Kg	
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m² .			
	- Unbleached:			
5209 11 00	-- Plain weave	70	Kg	
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5209 19 00	-- Other fabrics	70	Kg	
	- Bleached:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5209 21 00	-- Plain weave	70	Kg	
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5209 29 00	-- Other fabrics	70	Kg	
	- Dyed:			
5209 31 00	-- Plain weave	70	Kg	
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5209 39 00	-- Other fabrics	70	Kg	
	- Of yarns of different colours:			
5209 41 00	-- Plain weave	70	Kg	
5209 42 00	-- Denim	70	Kg	
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	70	Kg	
5209 49 00	-- Other fabrics	70	Kg	
	- Printed:			
5209 51 00	-- Plain weave	70	Kg	
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5209 59 00	-- Other fabrics	70	Kg	
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 gm².			
	- Unbleached:			
5210 11 00	-- Plain weave	70	Kg	
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5210 19 00	-- Other fabrics	70	Kg	
	- Bleached:			
5210 21 00	-- Plain weave	70	Kg	
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5210 29 00	-- Other fabrics	70	Kg	
	- Dyed:			
5210 31 00	-- Plain weave	70	Kg	
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5210 39 00	-- Other fabrics	70	Kg	
	- Of yarns of different colours:			
5210 41 00	-- Plain weave	70	Kg	
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5210 49 00	-- Other fabrics	70	Kg	
	- Printed:			
5210 51 00	-- Plain weave	70	Kg	
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5210 59 00	-- Other fabrics	70	Kg	
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
	- Unbleached:			
5211 11 00	-- Plain weave	70	Kg	
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5211 19 00	-- Other fabrics	70	Kg	
	- Bleached:			
5211 21 00	-- Plain weave	70	Kg	
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5211 29 00	-- Other fabrics	70	Kg	
	- Dyed:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5211 31 00	-- Plain weave	70	Kg	
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5211 39 00	-- Other fabrics	70	Kg	
	- Of yarns of different colours:			
5211 41 00	-- Plain weave	70	Kg	
5211 42 00	-- Denim	70	Kg	
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	70	Kg	
5211 49 00	-- Other fabrics	70	Kg	
	- Printed:			
5211 51 00	-- Plain weave	70	Kg	
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	70	Kg	
5211 59 00	-- Other fabrics	70	Kg	
5212	Other woven fabrics of cotton.			
	-Weighing not more than 200 g/m ² :			
5212 11 00	-- Unbleached	70	Kg	
5212 12 00	-- Bleached	70	Kg	
5212 13 00	-- Dyed	70	Kg	
5212 14 00	-- Of yarns of different colours	70	Kg	
5212 15 00	-- Printed	70	Kg	
	- Weighing more than 200 g/m ² :			
5212 21 00	-- Unbleached	70	Kg	
5212 22 00	-- Bleached	70	Kg	
5212 23 00	-- Dyed	70	Kg	
5212 24 00	-- Of yarns of different colours	70	Kg	
5212 25 00	-- Printed	70	Kg	

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Explanatory remarks to chapter 53

1. The importation of raw vegetable fibres covered by this chapter is subject to the observance of Article 11 of the Plant Protection Law approved in the year 1967 (1346).
2. Import duty on different types of fabrics covered by tariff No. 53091100 is Rls . 18'000 per kilogram or 70% of the Customs value whichever is greater..
3. Import duty on other types of fabrics covered by tariff No.5309 excluding fabric covered by sub -tariff line 53091100 is Rls.22 '000 per kilogram or 70% of the Customs value whichever is greater.

Section XI – Chapter 53

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301 10 00	- Flax, raw or retted	4	Kg	
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun: -- Broken or scutched	4	Kg	
5301 29 00	-- Other	4	Kg	
5301 30 00	- Flax tow and waste	4	Kg	
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302 10 00	- True hemp, raw or retted	4	Kg	
5302 90 00	- Other	4	Kg	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303 10	- Jute and other textile bast fibres, raw or retted		Kg	
5303 10 10	--- Jute fibres of garnetted stock	40		
5303 10 90	--- Other	4		
5303 90 00	- Other	4	Kg	
5304	Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5304 10 00	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	4	Kg	
5304 90 00	- Other	4	Kg	
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
	- Of coconut (coir):			
5305 11 00	-- Raw	4	Kg	
5305 19 00	-- Other	4	Kg	
	- Of abaca:			
5305 21 00	-- Raw	4	Kg	
5305 29 00	-- Other	4	Kg	
5305 90 00	- Other	4	Kg	
5306	Flax yarn.			
5306 10 00	- Single	4	Kg	
5306 20 00	- Multiple (folded) or cabled	4	Kg	
5307	Yarn of jute or of other textile bast fibres of heading 53.03			
5307 10 00	- Single	10	Kg	
5307 20 00	- Multiple (folded) or cabled	10	Kg	
5308	Yarn of other vegetable textile fibres; paper yarn.			
5308 10 00	- Coir yarn	4	Kg	
5308 20 00	- True hemp yarn	4	Kg	
5308 90 00	- Other	4	Kg	
5309	Woverfabrics of flax.			
	- Containing 85 % or more by weight of flax:			
5309 11 00	-- Unbleached or bleached	40	Kg	
5309 19 00	-- Other	40	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5309 21 00	- Containing less than 85 % by weight of flax:	40	Kg	
	-- Unbleached or bleached			
5309 29 00	-- Other	40	Kg	
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03			
5310 10 00	- Unbleached	50	Kg	
5310 90 00	- Other	50	Kg	
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	50	Kg	

Chapter 54

Man-made filaments

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55

Explanatory remarks to chapter 54

1. Import duty on material (yarn) required for producing surgical (catgut) yarn, covered by tariff No. 54041090 is 4% of the Customs value at the discretion of the Ministry of Health, Treatment and Medical Education.
2. Import duty on different types of raw fabrics covered by this chapter excluding woven fabrics obtained from strip of the like and of polypropylene is Rls. 1800 per kilogram or 70% of the Customs value whichever is greater.
3. Import duty on different types of fabrics covered by this chapter excluding raw fabrics and woven fabrics obtained from strip or the like of polypropylene is Rls. 2200 per kilogram or 70% of the Customs value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401 10 00	- Of synthetic filaments	20	Kg	
5401 20 00	- Of artificial filaments	20	Kg	
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
5402 10	- High tenacity yarn of nylon or other polyamides		Kg	
5402 10 10	--- Polyamide yarn 6 with decitex (DTEX) 900-2400, and a tenacity a of 73.5-90.4 CN TEX	20		
5402 10 20	--- Polyamide yarn 6.6 with decitex (DTEX) 900-2400 and a tenacity of 73.5-90.4 CN TEX	20		
5402 10 90	--- Other	20	Kg	
5402 20 00	- High tenacity yarn of polyesters	20	Kg	
	- Textured yarn:			
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	60	Kg	
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	60	Kg	
5402 33 00	-- Of polyesters	60	Kg	*
5402 39 00	-- Other	60	Kg	
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402 41 00	-- Of nylon or other polyamides	20	Kg	
5402 42 00	-- Of polyesters, partially oriented	20	Kg	**
5402 43 00	-- Of polyesters, other	20	Kg	
5402 49	-- Other		Kg	
5402 49 10	--- Of polyurethane	4		
5402 49 90	--- Other	20		
	- Other yarn, single, with a twist exceeding 50 turns per metre:			
5402 51 00	-- Of nylon or other polyamides	20	Kg	
5402 52 00	-- Of polyesters	20	Kg	
5402 59	-- Other		Kg	
5402 59 10	--- Of polyurethane	4		
5402 59 90	--- Other	20		
	- Other yarn, multiple (folded) or cabled:			
5402 61 00	-- Of nylon or other polyamides	20	Kg	
5402 62 00	-- Of polyesters	20	Kg	
5402 69	-- Other		Kg	
5402 69 10	--- Of polyurethane	4		
5402 69 90	--- Other	20		
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403 10 00	- High tenacity yarn of viscose rayon	10	Kg	

* Import duty on textured yarn of polyester covered by this Tariff No. is Rls. 10,000 per kilogram or 60% of the Customs value whichever is greater.

** Import duty on polyester yarn (Poy) is Rls. 1,750 per kilogram or 20% of the Customs value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5403 20 00	- Textured yarn	10	Kg	
	- Other yarn, single:			
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10	Kg	
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	10	Kg	
5403 33 00	-- Of cellulose acetate	10	Kg	
5403 39 00	-- Other	10	Kg	
	- Other yarn, multiple (folded) or cabled:			
5403 41 00	-- Of viscose rayon	10	Kg	
5403 42 00	-- Of cellulose acetate	10	Kg	
5403 49 00	-- Other	10	Kg	
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
5404 10	- Monofilament		Kg	
5404 10 10	--- Of polyurethane	4		
5404 10 90	--- Other	30		
5404 90 00	- Other	15	Kg	
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.			
		15	Kg	
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406 10 00	- Synthetic filament yarn	30	Kg	
5406 20 00	- Artificial filament yarn	30	Kg	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407 10 00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	70	Kg	
5407 20	- Woven fabrics obtained from strip or the like		Kg	
5407 20 10	--- Of polypropylene of a warp density of 105-115 decimeter weft density of 64-81 decimeter and a of width 320cm, and weighing 90-95g/m ²	60		
5407 20 20	--- Other of poly propylene	70		
5407 20 90	--- Other	70		
5407 30 00	- Fabrics specified in Note 9 to Section XI	70	Kg	
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:			
5407 41 00	-- Unbleached or bleached	70	Kg	
5407 42 00	-- Dyed	70	Kg	
5407 43 00	-- Of yarns of different colours	70	Kg	
5407 44 00	-- Printed	70	Kg	
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:			
5407 51 00	-- Unbleached or bleached	70	Kg	
5407 52 00	-- Dyed	70	Kg	
5407 53 00	-- Of yarns of different colours	70	Kg	
5407 54 00	-- Printed	70	Kg	
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments:			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5407 61 00	-- Containing 85 % or more by weight of non-textured polyester filaments	70	Kg	
5407 69 00	-- Other	70	Kg	
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:			
5407 71 00	-- Unbleached or bleached	70	Kg	
5407 72 00	-- Dyed	70	Kg	
5407 73 00	-- Of yarns of different colours	70	Kg	
5407 74 00	-- Printed	70	Kg	
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407 81 00	-- Unbleached or bleached	70	Kg	
5407 82 00	-- Dyed	70	Kg	
5407 83 00	-- Of yarns of different colours	70	Kg	
5407 84 00	-- Printed	70	Kg	
	- Other woven fabrics:			
5407 91 00	-- Unbleached or bleached	70	Kg	
5407 92 00	-- Dyed	70	Kg	
5407 93 00	-- Of yarns of different colours	70	Kg	
5407 94 00	-- Printed	70	Kg	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	70	Kg	
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408 21 00	-- Unbleached or bleached	70	Kg	
5408 22 00	-- Dyed	70	Kg	
5408 23 00	-- Of yarns of different colours	70	Kg	
5408 24 00	-- Printed	70	Kg	
	- Other woven fabrics:			
5408 31 00	-- Unbleached or bleached	70	Kg	
5408 32 00	-- Dyed	70	Kg	
5408 33 00	-- Of yarns of different colours	70	Kg	
5408 34 00	-- Printed	70	Kg	

Chapter 55

Man-made staple fibres

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex ;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.
Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04

Explanatory remarks to chapter 55

1. Import duty on fabrics used for producing adhesive bandage (for medical use), covered by tariff Nos. 5516200 and 55162200s 10% of the Customs value, at the discretion of Ministry of Health, Treatment and Medical Education.
2. Import duty on different types of raw fabrics, covered by this chapter, with the exclusion of lining fabrics and woven fabrics, mixed mainly or solely with wool or fine animal hair is Rls. 18'000 per kilogram or 70% of the value whichever is greater.
3. Import duty on different types of fabrics (except raw fabrics) covered by this chapter, with the exclusion of lining fabrics or woven fabrics mixed mainly or solely with wool or fine animal hair is Rls. 22'000 per kilogram or 70% of the value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5501	Synthetic filament tow.			
5501 10 00	- Of nylon or other polyamides	4	Kg	
5501 20 00	- Of polyesters	4	Kg	
5501 30 00	- Acrylic or modacrylic	4	Kg	
5501 90 00	- Other	4	Kg	
5502 00 00	Artificial filament tow.	4	Kg	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
5503 10 00	- Of nylon or other polyamides	10	Kg	
5503 20 00	- Of polyesters	10	Kg	
5503 30 00	- Acrylic or modacrylic	10	Kg	
5503 40 00	- Of polypropylene	20	Kg	
5503 90 00	- Other	10	Kg	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504 10 00	- Of viscose rayon	4	Kg	
5504 90 00	- Other	4	Kg	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505 10 00	- Of synthetic fibres	30	Kg	
5505 20 00	- Of artificial fibres	30	Kg	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506 10 00	- Of nylon or other polyamides	4	Kg	
5506 20 00	- Of polyesters	10	Kg	
5506 30 00	- Acrylic or modacrylic	4	Kg	
5506 90 00	- Other	4	Kg	
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	4	Kg	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508 10 00	- Of synthetic staple fibres	30	Kg	
5508 20 00	- Of artificial staple fibres	30	Kg	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:			
5509 11 00	-- Single yarn	15	Kg	
5509 12 00	-- Multiple (folded) or cabled yarn	15	Kg	
	- Containing 85 % or more by weight of polyester staple fibres:			
5509 21 00	-- Single yarn	25	Kg	
5509 22 00	-- Multiple (folded) or cabled yarn	25	Kg	
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:			
5509 31 00	-- Single yarn	25	Kg	
5509 32 00	-- Multiple (folded) or cabled yarn	25	Kg	
	- Other yarn containing 85 % or more by weight of synthetic staple fibres:			
5509 41 00	-- Single yarn	25	Kg	
5509 42 00	-- Multiple (folded) or cabled yarn	25	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5509 51 00	- Other yarn, of polyester staple fibres: -- Mixed mainly or solely with artificial staple fibres	25	Kg	
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	20	Kg	
5509 53 00	-- Mixed mainly or solely with cotton	25	Kg	
5509 59 00	-- Other	25	Kg	
5509 61 00	- Other yarn, of acrylic or modacrylic staple fibres: -- Mixed mainly or solely with wool or fine animal hair	25	Kg	
5509 62 00	-- Mixed mainly or solely with cotton	25	Kg	
5509 69 00	-- Other	25	Kg	
5509 91 00	- Other yarn: -- Mixed mainly or solely with wool or fine animal hair	20	Kg	
5509 92 00	-- Mixed mainly or solely with cotton	25	Kg	
5509 99 00	-- Other	25	Kg	
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
5510 11 00	- Containing 85 % or more by weight of artificial staple fibres: -- Single yarn	25	Kg	
5510 12 00	-- Multiple (folded) or cabled yarn	25	Kg	
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	25	Kg	
5510 30 00	- Other yarn, mixed mainly or solely with cotton	25	Kg	
5510 90 00	- Other yarn	25	Kg	
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511 10 00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	30	Kg	
5511 20 00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	30	Kg	
5511 30 00	- Of artificial staple fibres	30	Kg	
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
5512 11 00	- Containing 85 % or more by weight of polyester staple fibres: -- Unbleached or bleached	40	Kg	
5512 19 00	-- Other	40	Kg	
5512 21 00	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: -- Unbleached or bleached	40	Kg	
5512 29 00	-- Other	40	Kg	
5512 91 00	- Other: -- Unbleached or bleached	40	Kg	
5512 99 00	-- Other	40	Kg	
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170gm².			
5513 11 00	- Unbleached or bleached: -- Of polyester staple fibres, plain weave	70	Kg	
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5513 13 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5513 19 00	-- Other woven fabrics	70	Kg	
5513 21 00	- Dyed: -- Of polyester staple fibres, plain weave	70	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5513 23 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5513 29 00	-- Other woven fabrics	70	Kg	
	- Of yarns of different colours:			
5513 31 00	-- Of polyester staple fibres, plain weave	70	Kg	
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5513 33 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5513 39 00	-- Other woven fabrics	70	Kg	
	-Printed:			
5513 41 00	-- Of polyester staple fibres, plain weave	70	Kg	
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5513 43 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5513 49 00	-- Other woven fabrics	70	Kg	
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g /m².			
	- Unbleached or bleached:			
5514 11 00	-- Of polyester staple fibres, plain weave	70	Kg	
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5514 13 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5514 19 00	-- Other woven fabrics	70	Kg	
	- Dyed:			
5514 21 00	-- Of polyester staple fibres, plain weave	70	Kg	
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5514 23 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5514 29 00	-- Other woven fabrics	70	Kg	
	- Of yarns of different colours:			
5514 31 00	-- Of polyester staple fibres, plain weave	70	Kg	
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5514 33 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5514 39 00	-- Other woven fabrics	70	Kg	
	- Printed:			
5514 41 00	-- Of polyester staple fibres, plain weave	70	Kg	
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	70	Kg	
5514 43 00	-- Other woven fabrics of polyester staple fibres	70	Kg	
5514 49 00	-- Other woven fabrics	70	Kg	
5515	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres:			
5515 11 00	-- Mixed mainly or solely with viscose rayon staple fibres	70	Kg	
5515 12 00	-- Mixed mainly or solely with man-made filaments	70	Kg	
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	70	Kg	
5515 19 00	-- Other	70	Kg	
	- Of acrylic or modacrylic staple fibres:			
5515 21 00	-- Mixed mainly or solely with man-made filaments	70	Kg	
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	70	Kg	

Section XI – Chapter 55

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5515 29 00	-- Other	70	Kg	
	- Other woven fabrics:			
5515 91 00	-- Mixed mainly or solely with man-made filaments	70	Kg	
5515 92 00	-- Mixed mainly or solely with wool or fine animal hair	70	Kg	
5515 99 00	-- Other	70	Kg	
5516	Woven fabrics of artificial staple fibres.			
	- Containing 85 % or more by weight of artificial staple fibres:			
5516 11 00	-- Unbleached or bleached	70	Kg	
5516 12 00	-- Dyed	70	Kg	
5516 13 00	-- Of yarns of different colours	70	Kg	
5516 14 00	-- Printed	70	Kg	
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516 21 00	-- Unbleached or bleached	70	Kg	
5516 22 00	-- Dyed	70	Kg	
5516 23 00	-- Of yarns of different colours	70	Kg	
5516 24 00	-- Printed	70	Kg	
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516 31 00	-- Unbleached or bleached	70	Kg	
5516 32 00	-- Dyed	70	Kg	
5516 33 00	-- Of yarns of different colours	70	Kg	
5516 34 00	-- Printed	70	Kg	
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516 41 00	-- Unbleached or bleached	70	Kg	
5516 42 00	-- Dyed	70	Kg	
5516 43 00	-- Of yarns of different colours	70	Kg	
5516 44 00	-- Printed	70	Kg	
	- Other:			
5516 91 00	-- Unbleached or bleached	70	Kg	
5516 92 00	-- Dyed	70	Kg	
5516 93 00	-- Of yarns of different colours	70	Kg	
5516 94 00	-- Printed	70	Kg	

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1. This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33 soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05 ;
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14 ; or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover :
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40) ;
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05 in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55 ; for the purpose of this provision, no account should be taken of any resulting change of colour.

Explanatory remarks to chapter 56

Importation of sanitary items covered by heading No. 56.01 is subject to the observance of Article 16 of the Law on Foodstuff and Beverages approved in 1967 (1346).

Section XI – Chapter 56

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
5601 10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	30	Kg	
	- Wadding; other articles of wadding:			
5601 21 00	-- Of cotton	30	Kg	
5601 22 00	-- Of man-made fibres	30	Kg	
5601 29 00	-- Other	30	Kg	
5601 30 00	- Textile flock and dust and mill neps	30	Kg	
5602	Felt, whether or not impregnated, coated, covered or laminated.			
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	30	Kg	
	- Other felt, not impregnated, coated, covered or laminated:			
5602 21 00	-- Of wool or fine animal hair	30	Kg	
5602 29 00	-- Of other textile materials	30	Kg	
5602 90 00	- Other	30	Kg	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	- Of man-made filaments:			
5603 11	-- Weighing not more than 25 g/m ²		Kg	
5603 11 10	--- Nonwovens (spunlace) manufactured through high pressure water jet method in the form of rolls 15-22 cm in width	15		
5603 11 90	--- Other	60		
5603 12	-- Weighing more than 25 g/m ² but not more than 70 g/m ²		Kg	
5603 12 10	--- Nonwovens (spunlace) manufactured through high pressure water jet in the form of rolls, 15-22 cm in width weighing not more than 55 g/m ²	15		
5603 12 90	--- Other	60		
5603 13	-- Weighing more than 70 g/m ² but not more than 150 g/m ²		Kg	
5603 13 10	--- Sterile disposable sheet	4		
5603 14 00	-- Weighing more than 150 g/m ²	60	Kg	
	- Other:			
5603 91 00	-- Weighing not more than 25 g/m ²	60	Kg	
5603 92 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	60	Kg	
5603 93 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	60	Kg	
5603 94 00	-- Weighing more than 150 g/m ²	60	Kg	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05 impregnated, coated, covered or sheathed with rubber or plastics.			
5604 10 00	- Rubber thread and cord, textile covered	20	Kg	
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	20	Kg	
5604 90 00	- Other	20	Kg	
5605 00 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05 combined with metal in the form of thread, strip or powder or covered with metal.	25	Kg	
5606 00 00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	20	Kg	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or			

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	sheathed with rubber or plastics.			
5607 10 00	- Of jute or other textile bast fibres of heading 53.03	20	Kg	
	- Of sisal or other textile fibres of the genus Agave:			
5607 21 00	-- Binder or baler twine	4	Kg	
5607 29 00	-- Other	4	Kg	
	- Of polyethylene or polypropylene:			
5607 41 00	-- Binder or baler twine	30	Kg	
5607 49	-- Other		Kg	
5607 49 10	---- Yarn of a kind used in manufacturing rubber fan belts	4		
5607 49 90	---- Other	30		
5607 50	- Of other synthetic fibres		Kg	
5607 50 10	---- Yarn of a kind used in manufacturing rubber fan belts	4		
5607 50 90	---- Other	30		
5607 90 00	- Other	30	Kg	
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
	- Of man-made textile materials:			
5608 11 00	-- Made up fishing nets	25	Kg	
5608 19 00	-- Other	30	Kg	
5608 90 00	- Other	30	Kg	
5609 00 00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	30	Kg	

Chapter 57

Carpets and other textile floor coverings

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Explanatory remarks to chapter 57

The exportation of carpets and rugs of a kind made wholly or in part of artificial fibres and those woven of yarns dyed with sub-standard dyes, as well as those having artificial fibre warp and weft is prohibited.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5701	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701 10 00	- Of wool or fine animal hair	50	m ²	
5701 90 00	- Of other textile materials	50	m ²	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	50	m ²	
5702 20 00	- Floor coverings of coconut fibres (coir)	50	m ²	
	- Other, of pile construction, not made up:			
5702 31 00	-- Of wool or fine animal hair	50	m ²	
5702 32 00	-- Of man-made textile materials	50	m ²	
5702 39 00	-- Of other textile materials	50	m ²	
	- Other, of pile construction, made up:			
5702 41 00	-- Of wool or fine animal hair	50	m ²	
5702 42 00	-- Of man-made textile materials	50	m ²	
5702 49 00	-- Of other textile materials	50	m ²	
	- Other, not of pile construction, not made up:			
5702 51 00	-- Of wool or fine animal hair	50	m ²	
5702 52 00	-- Of man-made textile materials	50	m ²	
5702 59 00	-- Of other textile materials	50	m ²	
	- Other, not of pile construction, made up:			
5702 91 00	-- Of wool or fine animal hair	50	m ²	
5702 92 00	-- Of man-made textile materials	50	m ²	
5702 99 00	-- Of other textile materials	50	m ²	
5703	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703 10 00	- Of wool or fine animal hair	50	m ²	
5703 20 00	- Of nylon or other polyamides	50	m ²	
5703 30 00	- Of other man-made textile materials	50	m ²	
5703 90 00	- Of other textile materials	50	m ²	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704 10 00	- Tiles, having a maximum surface area of 0.3 m ²	50	m ²	
5704 90 00	- Other	50	m ²	
5705 00 00	Other carpets and other textile floor covering, whether or not made up.	50	m ²	

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59 impregnated, coated, covered or laminated, or to other goods of Chapter 59
2. Heading 58.0 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08
5. For the purposes of heading 58.05 the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.Narrow woven fabrics with woven fringes are to be classified in heading 58.08
6. In heading 58.10 the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09 this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Explanatory remarks to chapter 58

1. Import duty on materials (yarn) required for producing surgical threads covered by tariff No. 58081000, is 4% of the Customs value, at the discretion of the Ministry of Health, Treatment and Medical Education.
2. Import duty on different types of raw fabrics covered by this chapter with the exclusion of goods under tariffs No. 5806 5807 5808, 5810 5811 is Rls. 18'000 per kilogram or 70% of the Customs value whichever is greater.
3. Import duty on different types of fabrics (except raw fabrics) covered by this chapter, with the exclusion of goods covered by tariffs 5806 5807 5808 5810 and 5811 is Rls. 22'000 per kilogram or 70% of the Customs value whichever is greater.

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06			
5801 10 00	- Of wool or fine animal hair	40	Kg	
	- Of cotton:			
5801 21 00	-- Uncut weft pile fabrics	40	Kg	
5801 22 00	-- Cut corduroy	40	Kg	
5801 23 00	-- Other weft pile fabrics	40	Kg	
5801 24 00	-- Warp pile fabrics, épinglé (uncut)	40	Kg	
5801 25 00	-- Warp pile fabrics, cut	40	Kg	
5801 26 00	-- Chenille fabrics	40	Kg	
	- Of man-made fibres:			
5801 31 00	-- Uncut weft pile fabrics	40	Kg	
5801 32 00	-- Cut corduroy	40	Kg	
5801 33 00	-- Other weft pile fabrics	40	Kg	
5801 34 00	-- Warp pile fabrics, épinglé (uncut)	40	Kg	
5801 35 00	-- Warp pile fabrics, cut	40	Kg	
5801 36 00	-- Chenille fabrics	40	Kg	
5801 90 00	- Of other textile materials	40	Kg	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06 tufted textile fabrics, other than products of heading 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton:			
5802 11 00	-- Unbleached	40	Kg	
5802 19 00	-- Other	40	Kg	
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	40	Kg	
5802 30 00	- Tufted textile fabrics	40	Kg	
5803	Gauze, other than narrow fabrics of heading 58.06.			
5803 10 00	- Of cotton	40	Kg	
5803 90 00	- Of other textile materials	40	Kg	
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06			
5804 10 00	- Tulles and other net fabrics	40	Kg	
	- Mechanically made lace:			
5804 21 00	-- Of man-made fibres	40	Kg	
5804 29 00	-- Of other textile materials	40	Kg	
5804 30 00	-Hand-made lace	40	Kg	
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	40	Kg	
5806	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	40	Kg	
5806 20 00	- Other woven fabrics, containing by weight 5 % or more of lastomeric yarn or rubber thread	40	Kg	
	- Other woven fabrics:			
5806 31 00	-- Of cotton	40	Kg	
5806 32 00	-- Of man-made fibres	40	Kg	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5806 39 00	-- Of other textile materials	40	Kg	
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	40	Kg	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807 10 00	- Woven	45	Kg	
5807 90 00	- Other	45	Kg	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808 10 00	- Braids in the piece	40	Kg	
5808 90 00	- Other	40	Kg	
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	40	Kg	
5810	Embroidery in the piece, in strips or in motifs.			
5810 10 00	- Embroidery without visible ground	45	Kg	
	- Other embroidery:			
5810 91 00	-- Of cotton	45	Kg	
5810 92 00	-- Of man-made fibres	45	Kg	
5810 99 00	-- Of other textile materials	45	Kg	
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	45	Kg	

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06
2. Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04
3. For the purposes of heading 59.05 the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06 the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500g /m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04 and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11
5. Heading 59.07 does not apply to :
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading 59.10 does not apply to :
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor 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 (heading 40.10).
7. Heading 59.1 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901 10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20	Kg	
5901 90	- Other	20	Kg	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902 10	- Of nylon or other polyamides		Kg	
5902 10 10	---- Of impregnated polyamide (6)	30		
5902 10 20	---- Of non-empregnated polyamide (6)	25		
5902 10 30	---- Of impregnated polyamide (6.6)	30		
5902 10 40	---- Of non-impregnated polyamide (6.6)	25		
5902 10 50	---- Chiefly	4		
5902 10 90	---- Other	4		
5902 20	- Of polyesters		Kg	
5902 20 10	---- Impregnated	4		
5902 20 20	---- Non-impregnated	4		
5902 90 00	- Other	4	Kg	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02			
5903 10 00	- With polyvinyl chloride	40	Kg	
5903 20 00	- With polyurethane	40	Kg	
5903 90	- Other		Kg	
5903 90 10	---- Tyre cord fabric other than that of heading 59.02 (Bead Tape)	4		
5903 90 90	---- Other	40	Kg	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904 10 00	- Linoleum	30	m ₂	
5904 90 00	- Other	30	m ₂	
5905 00 00	Textile wall coverings.	40	m ₂	
5906	Rubberised textile fabrics, other than those of heading 59.02			
5906 10 00	- Adhesive tape of a width not exceeding 20 cm			
	- Other:	30	Kg	
5906 91 00	-- Knitted or crocheted	25	Kg	
5906 99 00	-- Other	25	Kg	
5907 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.			
5907 00 10	---- Fabrics for manufacturing sandcloth	4		
5907 00 90	---- Other	30	Kg	
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	15	Kg	
5909 00 00	Textile hosepiping and similar textile tubing, with or without	10	Kg	

Section XI – Chapter 59

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
5910 00 00	lining, armour or accessories of other materials.			
5911	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	4	Kg	
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	4	Kg	
5911 20 00	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	4	Kg	
5911 31 00	-- Weighting less than 650 g/m ²	4	Kg	
5911 32 00	-- Weighting 650 g/m ² or more	4	Kg	
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	4	Kg	
5911 90	- Other		Kg	
5911 90 10	--- Felt pad for audio cassettes, in rolls, fitted with flat copper spring	4		
5911 90 90	--- Other	4		

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.

Explanatory remarks to chapter 60

1. Import duty on different types of raw fabrics covered by this chapter is Rls. 18'000 per kilogram or 70% of the Customs value whichever is greater..
2. Import duty on different types of fabrics (except raw fabrics) covered by this chapter is Rls. 22'000 per kilogram or 70% of the Customs value whichever is greater.

Section XI – Chapter 60

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001 10 00	- "Long pile" fabrics	40	Kg	
	- Looped pile fabrics:			
6001 22 00	-- Of man made fibres	40	Kg	
6001 29 00	-- Of other textile materials	40	Kg	
	- Other:			
6001 91 00	-- Of cotton	40	Kg	
6001 92 00	-- Of man made fibres	40	Kg	
6001 99 00	-- Of other textile materials	40	Kg	
6002	Knitted or crocheted fabrics of a width not exceeding 30cm , containing by weight 5 % or more of elastomeric yarn or rubber thread,other than those of heading 60.01			
6002 40 00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	40	Kg	
6002 90 00	- Other	40	Kg	
6003	Knitted or crocheted fabrics of a width not exceeding 30cm , other than those of heading 60.01 or 60.02			
6003 10 00	- Of wool or fine animal hair	40	Kg	
6003 20 00	- Of cotton	40	Kg	
6003 30 00	- Of synthetic fibres	40	Kg	
6003 40 00	- Of artificial fibres	40	Kg	
6003 90 00	- Other	40	Kg	
6004	Knitted or crocheted fabrics of a width exceeding 30 cm , containing by weight 5 % or more of elastomeric yarn or rubber thread,other than those of heading 60.01			
6004 10 00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	40	Kg	
6004 90 00	- Other	40	Kg	
6005	Warp knit fabrics (including those made on galloon knitting machines),other than those of headings 60.01 to 60.04			
6005 10 00	- Of wool or fine animal hair	40	Kg	
	- Of cotton:			
6005 21 00	-- Unbleached or bleached	40	Kg	
6005 22 00	-- Dyed	40	Kg	
6005 23 00	-- Of yarns of different colours	40	Kg	
6005 24 00	-- Printed	40	Kg	
	- Of synthetic fibres:			
6005 31 00	-- Unbleached or bleached	40	Kg	
6005 32 00	-- Dyed	40	Kg	
6005 33 00	-- Of yarns of different colours	40	Kg	
6005 34 00	-- Printed	40	Kg	
	- Of artificial fibres:			
6005 41 00	-- Unbleached or bleached	40	Kg	
6005 42 00	-- Dyed	40	Kg	
6005 43 00	-- Of yarns of different colours	40	Kg	
6005 44 00	-- Printed	40	Kg	

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6005 90 00	- Other	40	Kg	
6006	Other knitted or crocheted fabrics.			
6006 10 00	- Of wool or fine animal hair	40	Kg	
	- Of cotton:			
6006 21 00	-- Unbleached or bleached	40	Kg	
6006 22 00	-- Dyed	40	Kg	
6006 23 00	-- Of yarns of different colours	40	Kg	
6006 24 00	-- Printed	40	Kg	
	- Of synthetic fibres:			
6006 31 00	-- Unbleached or bleached	40	Kg	
6006 32 00	-- Dyed	40	Kg	
6006 33 00	-- Of yarns of different colours	40	Kg	
6006 34 00	-- Printed	40	Kg	
	- Of artificial fibres:			
6006 41 00	-- Unbleached or bleached	40	Kg	
6006 42 00	-- Dyed	40	Kg	
6006 43 00	-- Of yarns of different colours	40	Kg	
6006 44 00	-- Printed	40	Kg	
6006 90 00	- Other	40	Kg	

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 10cm x 10cm . 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 86cm ; 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 61.3 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 .

Explanatory remarks to chapter 61

Import duty on clothing covered by this chapter is Rs. 25000 per kilogram or 100% of the Customs value whichever is greater.

Section XI – Chapter 61

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03			
6101 10 00	- Of wool or fine animal hair	100	U	
6101 20 00	- Of cotton	100	U	
6101 30 00	- Of man-made fibres	100	U	
6101 90 00	- Of other textile materials	100	U	
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04			
6102 10 00	- Of wool or fine animal hair	100	U	
6102 20 00	- Of cotton	100	U	
6102 30 00	- Of man-made fibres	100	U	
6102 90 00	- Of other textile materials	100	U	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6103 11 00	-- Of wool or fine animal hair	100	U	
6103 12 00	-- Of synthetic fibres	100	U	
6103 19 00	-- Of other textile materials	100	U	
	- Ensembles:			
6103 21 00	-- Of wool or fine animal hair	100	U	
6103 22 00	-- Of cotton	100	U	
6103 23 00	-- Of synthetic fibres	100	U	
6103 29 00	-- Of other textile materials	100	U	
	- Jackets and blazers:			
6103 31 00	-- Of wool or fine animal hair	100	U	
6103 32 00	-- Of cotton	100	U	
6103 33 00	-- Of synthetic fibres	100	U	
6103 39 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6103 41 00	-- Of wool or fine animal hair	100	U	
6103 42 00	-- Of cotton	100	U	
6103 43 00	-- Of synthetic fibres	100	U	
6103 49 00	-- Of other textile materials	100	U	
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6104 11 00	-- Of wool or fine animal hair	100	U	
6104 12 00	-- Of cotton	100	U	
6104 13 00	-- Of synthetic fibres	100	U	
6104 19 00	-- Of other textile materials	100	U	
	- Ensembles:			
6104 21 00	-- Of wool or fine animal hair	100	U	
6104 22 00	-- Of cotton	100	U	

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6104 23 00	-- Of synthetic fibres	100	U	
6104 29 00	-- Of other textile materials	100	U	
	- Jackets and blazers:			
6104 31 00	-- Of wool or fine animal hair	100	U	
6104 32 00	-- Of cotton	100	U	
6104 33 00	-- Of synthetic fibres	100	U	
6104 39 00	-- Of other textile materials	100	U	
	- Dresses:			
6104 41 00	-- Of wool or fine animal hair	100	U	
6104 42 00	-- Of cotton	100	U	
6104 43 00	-- Of synthetic fibres	100	U	
6104 44 00	-- Of artificial fibres	100	U	
6104 49 00	-- Of other textile materials	100	U	
	- Skirts and divided skirts:			
6104 51 00	-- Of wool or fine animal hair	100	U	
6104 52 00	-- Of cotton	100	U	
6104 53 00	-- Of synthetic fibres	100	U	
6104 59 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6104 61 00	-- Of wool or fine animal hair	100	U	
6104 62 00	-- Of cotton	100	U	
6104 63 00	-- Of synthetic fibres	100	U	
6104 69 00	-- Of other textile materials	100	U	
6105	Men's or boys' shirts, knitted or crocheted.			
6105 10 00	- Of cotton	100	U	
6105 20 00	- Of man-made fibres	100	U	
6105 90 00	- Of other textile materials	100	U	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106 10 00	- Of cotton	100	U	
6106 20 00	- Of man-made fibres	100	U	
6106 90 00	- Of other textile materials	100	U	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107 11 00	-- Of cotton	100	U	
6107 12 00	-- Of man-made fibres	100	U	
6107 19 00	-- Of other textile materials	100	U	
	- Nightshirts and pyjamas:			
6107 21 00	-- Of cotton	100	U	
6107 22 00	-- Of man-made fibres:	100	U	
6107 29 00	-- Of other textile materials	100	U	
	- Other:			
6107 91 00	-- Of cotton	100	U	
6107 92 00	-- Of man-made fibres	100	U	
6107 99 00	-- Of other textile materials	100	U	

Section XI – Chapter 61

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats:			
6108 11 00	-- Of man-made fibres	100	U	
6108 19 00	-- Of other textile materials	100	U	
	- Briefs and panties:			
6108 21 00	-- Of cotton	100	U	
6108 22 00	-- Of man-made fibres	100	U	
6108 29 00	-- Of other textile materials	100	U	
	- Nightdresses and pyjamas:			
6108 31 00	-- Of cotton	100	U	
6108 32 00	-- Of man-made fibres	100	U	
6108 39 00	-- Of other textile materials	100	U	
	- Other:			
6108 91 00	-- Of cotton	100	U	
6108 92 00	-- Of man-made fibres	100	U	
6108 99 00	-- Of other textile materials	100	U	
6109	T-shirts, singlets and other vests, knitted or crocheted.			
6109 10 00	- Of cotton	100	U	
6109 90 00	- Of other textile materials	100	U	
6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair:			
6110 11 00	-- Of wool	100	U	
6110 12 00	-- Of Kashmir (cashmere) goats	100	U	
6110 19 00	-- Other	100	U	
6110 20 00	- Of cotton	100	U	
6110 30 00	- Of man-made fibres	100	U	
6110 90 00	- Of other textile materials	100	U	
6111	Babies' garments and clothing accessories, knitted or crocheted.			
6111 10 00	- Of wool or fine animal hair	100	Kg	
6111 20 00	- Of cotton	100	Kg	
6111 30 00	- Of synthetic fibres	100	Kg	
6111 90 00	- Of other textile materials	100	Kg	
6112	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112 11 00	-- Of cotton	100	U	
6112 12 00	-- Of synthetic fibres	100	U	
6112 19 00	-- Of other textile materials	100	U	
6112 20 00	- Ski suits	100	U	
	- Men's or boys' swimwear:			
6112 31 00	-- Of synthetic fibres	100	U	
6112 39 00	-- Of other textile materials	100	U	
	- Women's or girls' swimwear:			
6112 41 00	-- Of synthetic fibres	100	U	
6112 49 00	-- Of other textile materials	100	U	

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	100	Kg	
6114	Other garments, knitted or crocheted.			
6114 10 00	- Of wool or fine animal hair	100	Kg	
6114 20 00	- Of cotton	100	Kg	
6114 30 00	- Of man-made fibres	100	Kg	
6114 90 00	- Of other textile materials	100	Kg	
6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
	- Panty hose and tights:			
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	100	Kg	
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	100	Kg	
6115 19 00	-- Of other textile materials	100	Kg	
6115 20 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	100	Kg	
	- Other:			
6115 91 00	-- Of wool or fine animal hair	100	Kg	
6115 92 00	-- Of cotton	100	Kg	
6115 93 00	-- Of synthetic fibres	100	Kg	
6115 99 00	-- Of other textile materials	100	Kg	
6116	Gloves, mittens and mitts, knitted or crocheted.			
6116 10 00	- Impregnated, coated or covered with plastics or rubber	100	Kg	
	- Other:			
6116 91 00	-- Of wool or fine animal hair	100	Kg	
6116 92 00	-- Of cotton	100	Kg	
6116 93 00	-- Of synthetic fibres	100	Kg	
6116 99 00	-- Of other textile materials	100	Kg	
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	100	U	
6117 20 00	- Ties, bow ties and cravats	100	Kg	
6117 80 00	- Other accessories	100	Kg	
6117 90 00	- Parts	100	Kg	

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 86cm ; 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.

Explanatory remarks to chapter 62

Import duty on clothing covered by this chapter is Rs. 25000 per kilogram or 100% of the Customs value whichever is greater.

Section XI – Chapter 62

Heading, Subheading No.	Description	Impot Duties (%)	SUQ	Remarks
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201 11 00	-- Of wool or fine animal hair	100	U	
6201 12 00	-- Of cotton	100	U	
6201 13 00	-- Of man-made fibres	100	U	
6201 19 00	-- Of other textile materials	100	U	
	- Other:			
6201 91 00	-- Of wool or fine animal hair	100	U	
6201 92 00	-- Of cotton	100	U	
6201 93 00	-- Of man-made fibres	100	U	
6201 99 00	-- Of other textile materials	100	U	
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202 11 00	-- Of wool or fine animal hair	100	U	
6202 12 00	-- Of cotton	100	U	
6202 13 00	-- Of man-made fibres	100	U	
6202 19 00	-- Of other textile materials	100	U	
	- Other:			
6202 91 00	-- Of wool or fine animal hair	100	U	
6202 92 00	-- Of cotton	100	U	
6202 93 00	-- Of man-made fibres	100	U	
6202 99 00	-- Of other textile materials	100	U	
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6203 11 00	-- Of wool or fine animal hair	100	U	
6203 12 00	-- Of synthetic fibres	100	U	
6203 19 00	-- Of other textile materials	100	U	
	- Ensembles:			
6203 21 00	-- Of wool or fine animal hair	100	U	
6203 22 00	-- Of cotton	100	U	
6203 23 00	-- Of synthetic fibres	100	U	
6203 29 00	-- Of other textile materials	100	U	
	- Jackets and blazers:			
6203 31 00	-- Of wool or fine animal hair	100	U	
6203 32 00	-- Of cotton	100	U	
6203 33 00	-- Of synthetic fibres	100	U	
6203 39 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6203 41 00	-- Of wool or fine animal hair	100	U	
6203 42 00	-- Of cotton	100	U	
6203 43 00	-- Of synthetic fibres	100	U	
6203 49 00	-- Of other textile materials	100	U	

Export – Import Regulation Act

Heading, Subheading No.	Description	Impot Duties (%)	SUQ	Remarks
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6204 11 00	-- Of wool or fine animal hair	100	U	
6204 12 00	-- Of cotton	100	U	
6204 13 00	-- Of synthetic fibres	100	U	
6204 19 00	-- Of other textile materials	100	U	
	- Ensembles:			
6204 21 00	-- Of wool or fine animal hair	100	U	
6204 22 00	-- Of cotton	100	U	
6204 23 00	-- Of synthetic fibres	100	U	
6204 29 00	-- Of other textile materials	100	U	
	- Jackets and blazers:			
6204 31 00	-- Of wool or fine animal hair	100	U	
6204 32 00	-- Of cotton	100	U	
6204 33 00	-- Of synthetic fibres	100	U	
6204 39 00	-- Of other textile materials	100	U	
	- Dresses:			
6204 41 00	-- Of wool or fine animal hair	100	U	
6204 42 00	-- Of cotton	100	U	
6204 43 00	-- Of synthetic fibres	100	U	
6204 44 00	-- Of artificial fibres	100	U	
6204 49 00	-- Of other textile materials	100	U	
	- Skirts and divided skirts:			
6204 51 00	-- Of wool or fine animal hair	100	U	
6204 52 00	-- Of cotton	100	U	
6204 53 00	-- Of synthetic fibres	100	U	
6204 59 00	-- Of other textile materials	100	U	
	- Trousers, bib and brace overalls, breeches and shorts:			
6204 61 00	-- Of wool or fine animal hair	100	U	
6204 62 00	-- Of cotton	100	U	
6204 63 00	-- Of synthetic fibres	100	U	
6204 69 00	-- Of other textile materials	100	U	
6205	Men's or boys' shirts.			
6205 10 00	- Of wool or fine animal hair	100	U	
6205 20 00	- Of cotton	100	U	
6205 30 00	- Of man-made fibres	100	U	
6205 90 00	- Of other textile materials	100	U	
6206	Women's or girls' blouses, shirts and shirt-blouses.			
6206 10 00	- Of silk or silk waste	100	U	
6206 20 00	- Of wool or fine animal hair	100	U	
6206 30 00	- Of cotton	100	U	
6206 40 00	- Of man-made fibres	100	U	
6206 90 00	- Of other textile materials	100	U	
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar			

Section XI – Chapter 62

Heading, Subheading No.	Description	Impot Duties (%)	SUQ	Remarks
	articles.			
	- Underpants and briefs:			
6207 11 00	-- Of cotton	100	U	
6207 19 00	-- Of other textile materials	100	U	
	- Nightshirts and pyjamas:			
6207 21 00	-- Of cotton	100	U	
6207 22 00	-- Of man-made fibres	100	U	
6207 29 00	-- Of other textile materials	100	U	
	- Other:			
6207 91 00	-- Of cotton	100	Kg	
6207 92 00	-- Of man-made fibres	100	Kg	
6207 99 00	-- Of other textile materials	100	Kg	
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.	100	U	
	- Slips and petticoats:			
6208 11 00	-- Of man-made fibres	100	U	
6208 19 00	-- Of other textile materials	100	U	
	- Nightdresses and pyjamas:			
6208 21 00	-- Of cotton	100	U	
6208 22 00	-- of mand-made fibres	100	U	
6208 29 00	-- Of other textile materials	100	U	
	- Other:			
6208 91 00	-- Of cotton	100	Kg	
6208 92 00	-- Of man-made fibres	100	Kg	
6208 99 00	-- Of other textile materials	100	Kg	
6209	Babies' garments and clothing accessories.			
6209 10 00	- Of wool or fine animal hair	100	Kg	
6209 20 00	- Of cotton	100	Kg	
6209 30 00	- Of synthetic fibres	100	Kg	
6209 90 00	- Of other textile materials	100	Kg	
6210	Garments, made up of fabrics of heading 56.02 56.03 59.03, 59.06 or 59.07			
6210 10 00	- Of fabrics of heading 56.02 or 56.03	100	Kg	
6210 20 00	- Other garments, of the type described in subheading in subheadings 6201.11 to 6201.19	100	U	
6210 30 00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	100	U	
6210 40 00	- Other men's or boys' garments	100	Kg	
6210 50 00	- Other women's or girls' garments	100	Kg	
6211	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			
6211 11 00	-- Men's or boys'	100	U	
6211 12 00	-- Women's or girls'	100	U	
6211 20 00	- Ski suits	100	U	
	- Other garments, men's or boys':			
6211 31 00	-- Of wool or fine animal hair	100	Kg	
6211 32 00	-- Of cotton	100	Kg	

Export – Import Regulation Act

Heading, Subheading No.	Description	Impot Duties (%)	SUQ	Remarks
6211 33 00	-- Of man-made fibres	100	Kg	
6211 39 00	-- Of other textile materials, - Other garments, women's or girls':	100	Kg	
6211 41 00	-- Of wool or fine animal hair	100	Kg	
6211 42 00	-- Of cotton	100	Kg	
6211 43 00	-- Of man-made fibres	100	Kg	
6211 49 00	-- Of other textile materials	100	Kg	
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212 10 00	- Brassières	100	Kg	
6212 20 00	- Girdles and panty-girdles	100	Kg	
6212 30 00	- Corselettes	100	Kg	
6212 90 00	- Other	100	Kg	
6213	Handkerchiefs.			
6213 10 00	- Of silk or silk waste	100	Kg	
6213 20 00	- Of cotton	100	Kg	
6213 90 00	- Of other textile materials	100	Kg	
6214	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214 10 00	- Of silk or silk waste	100	U	
6214 20 00	- Of wool or fine animal hair	100	U	
6214 30 00	- Of synthetic fibres	100	U	
6214 40 00	- Of artificial fibres	100	U	
6214 90 00	- Of other textile materials	100	U	
6215	Ties, bow ties and cravats.			
6215 10 00	- Of silk or silk waste	100	Kg	
6215 20 00	- Of man-made fibres	100	Kg	
6215 90 00	- Of other textile materials	100	Kg	
6216 00 00	Gloves, mittens and mitts.	100	Kg	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12			
6217 10 00	- Accessories	100	Kg	
6217 90 00	- Parts	100	Kg	

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1. Sub -Chapter I applies only to made up articles, of any textile fabric.
2. Sub -Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62 or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

 - (i) They must show signs of appreciable wear, and
 - (ii) They must be presented in bulk or in bales, sacks or similar packings.

Explanatory remarks to chapter 63

The entry of used clothing and other used articles covered in this chapter is subject to the submission of health certificate issued by Ministry of Health, Treatment and Medical Education.

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	I. OTHER MADE UP TEXTILE ARTICLES			*
6301	Blankets and travelling rugs.			
6301 10 00	- Electric blankets	95	U	
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	95	Kg	
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	95	Kg	
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	95	Kg	
6301 90 00	- Other blankets and travelling rugs	95	Kg	
6302	Bed linen, table linen, toilet linen and kitchen linen.			
6302 10 00	- Bed linen, knitted or crocheted	65	Kg	
	- Other bed linen, printed:			
6302 21 00	-- Of cotton	65	Kg	
6302 22 00	-- Of man made fibres	65	Kg	
6302 29 00	-- Of other textile materials	65	Kg	
	- Other bed linen:			
6302 31 00	-- Of cotton	65	Kg	
6302 32 00	-- Of man made fibres	65	Kg	
6302 39 00	-- Of other textile materials	65	Kg	
6302 40 00	- Table linen, knitted or crocheted	65	Kg	
	- Other table linen:			
6302 51 00	-- Of cotton	65	Kg	
6302 52 00	-- Of flax	65	Kg	
6302 53 00	-- Of man-made fibres	65	Kg	
6302 59 00	-- Of other textile materials	65	Kg	
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	65	Kg	
	- Other:			
6302 91 00	-- Of cotton	65	Kg	
6302 92 00	-- Of flax	65	Kg	
6302 93 00	-- Of man-made fibres	65	Kg	
6302 99 00	-- Of other textile materials	65	Kg	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted:			
6303 11 00	-- Of cotton	65	Kg	
6303 12 00	-- Of synthetic fibres	65	Kg	
6303 19 00	-- Of other textile materials	65	Kg	
	- Other:			
6303 91 00	-- Of cotton	65	Kg	
6303 92 00	-- Of synthetic fibres	65	Kg	
6303 99 00	-- Of other textile materials	65	Kg	
6304	Other furnishing articles,excluding those of heading 94.04			
	- Bedspreads:			

* Import duty on blankets covered by this Tariff No. is Rls. 31,000 per kilogram or 95% of the Customs value whichever is greater.

Section XI – Chapter 63

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6304 11 00	-- Knitted or crocheted	65	Kg	
6304 19 00	-- Other	65	Kg	
	- Other:			
6304 91 00	-- Knitted or crocheted	65	Kg	
6304 92 00	-- Not knitted or crocheted, of cotton	65	Kg	
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	65	Kg	
6304 99 00	-- Not knitted or crocheted, of other textile materials	65	Kg	
6305	Sacks and bags, of a kind used for the packing of goods.			
6305 10 00	- Of jute or of other textile bast fibres of heading 53.03	65	Kg	
6305 20 00	- Of cotton	65	Kg	
	- Of man-made textile materials:			
6305 32 00	-- Flexible intermediate bulk containers	65	Kg	
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	65	Kg	
6305 39 00	-- Other	65	Kg	
6305 90 00	- Of other textile materials	65	Kg	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
	- Tarpaulins, awnings and sunblinds:			
6306 11 00	-- Of cotton	65	Kg	
6306 12 00	-- Of synthetic fibres	65	Kg	
6306 19 00	-- Of other textile materials	65	Kg	
	- Tents:			
6306 21 00	-- Of cotton	65	Kg	
6306 22 00	-- Of synthetic fibres	65	Kg	
6306 29 00	-- Of other textile materials	65	Kg	
	- Sails:			
6306 31 00	-- Of synthetic fibres	65	Kg	
6306 39 00	-- Of other textile materials	65	Kg	
	- Pneumatic mattresses:			
6306 41 00	-- Of cotton	65	Kg	
6306 49 00	-- Of other textile materials	65	Kg	
	- Other:			
6306 91 00	-- Of cotton	65	Kg	
6306 99 00	-- Of other textile materials	65	Kg	
6307	Other made up articles, including dress patterns.			
6307 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	65	Kg	
6307 20 00	- Life jackets and life-belts	25	Kg	
6307 90	- Other		Kg	
6307 90 10	--- Surgeons mask	25		
6307 90 90	--- Other	65		
	II. SETS			
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	65	Kg	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS;			

Export – Import Regulation Act

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
6309 00 00 6310	Worn clothing and other worn articles. Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	100	Kg	
6310 10 00	- Sorted	100	Kg	
6310 90 00	- Other	100	Kg	

