

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 purpose of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purpose of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
61.01	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.																						
6101.20.00	- Of cotton	Unit	20	30	0	0	KH	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6101.30.00	- Of man-made fibres	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6101.90.00	- Of other textile materials	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	10	10
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other																						

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	than those of heading 61.04.																						
6102.10.00	- Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6102.20.00	- Of cotton	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6102.30.00	- Of man-made fibres	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6102.90.00	- Of other textile materials	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.																						
6103.10.00	- Suits	Set	20	30	0	0	MY	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Ensembles:																						
6103.22.00	- - Of cotton	Set	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6103.23.00	- - Of synthetic fibers	Set	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6103.29.00	- - Of other textile materials	Set	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Jackets and blazers:																						
6103.31.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6103.32.00	- - Of cotton	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6103.33.00	- - Of synthetic fibers	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6103.39	- - Of other textile materials:																						
6103.39.10	- - - Of ramie, linen or silk	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6103.39.90	- - - Other	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
	- Trousers, bib and brace overalls, breeches and shorts:																						
6103.41.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6103.42.00	- - Of cotton	Unit	20	30	0	0	KH, ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6103.43.00	- - Of synthetic fibers	Unit	20	30	0	0	MY	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6103.49.00	- - Of other textile materials	Unit	20	30	0	0	KH, ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	10	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
61.04	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:																						
6104.13.00	- - Of synthetic fibers	Set	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.19	- - Of other textile materials:																						
6104.19.20	- - - Of cotton	Set	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.19.90	- - - Other	Set	20	30	0	0	ID	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Ensembles:																						
6104.22.00	- - Of cotton	Set	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.23.00	- - Of synthetic fibers	Set	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.29.00	- - Of other textile materials	Set	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Jackets and blazers:																						

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
6104.31.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6104.32.00	- - Of cotton	Unit	20	30	0	0	ID	12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6104.33.00	- - Of synthetic fibers	Unit	20	30	0	0	ID, PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6104.39.00	- - Of other textile materials	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Dresses:																						
6104.41.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6104.42.00	- - Of cotton	Unit	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
61014.43.00	- - Of synthetic fibers	Unit	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6104.44.00	- - Of artificial fibers	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.49.00	- - Of other textile materials	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
	- Skirts and divided skirts:																						
6104.51.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6104.52.00	- - Of cotton	Unit	20	30	0	0	ID	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.53.00	- - Of synthetic fibers	Unit	20	30	0	0	ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6104.59.00	- - Of other textile materials	Unit	20	30	0	0		12	0		0	0	8	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Trousers, bib and brace overalls, breeches and shorts:																						
6104.61.00	- - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6104.62.00	- - Of cotton	Unit	20	30	0	0	ID, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6104.63.00	- - Of synthetic fibers	Unit	20	30	0	0	ID	12	0		0	0	8	5	4	3	0	0	0	0	0	10	10
6104.69.00	- - Of other textile materials	Unit	20	30	0	0	MY, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
61.05	Men's or boys' shirts, knitted or crocheted.																						
6105.10.00	- Of cotton	Unit	20	30	0	0	KH, ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6105.20	- Of man-made fibres:																						
6105.20.10	- - Of synthetic fibres	Unit	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6105.20.20	- - Of artifical fibres	Unit	20	30	0	0	ID, MY	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6105.90.00	- Of other textile materials	Unit	20	30	0	0	KH, MY, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.																						
6106.10.00	- Of cotton	Unit	20	30	0	0	ID, MY, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6106.20.00	- Of man-made fibres	Unit	20	30	0	0	ID, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
6106.90.00	- Of other textile materials	Unit	20	30	0	0	MY, PH	12	0		0	0	8	5	4	3	0	0	0	0	0	0	10
61.07	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	Unit	20	30	0	0	ID, MY	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6107.12.00	- - Of man-made fibres	Unit	20	30	0	0	ID	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6107.19.00	- - Of other textile materials	Unit	20	30	0	0	MY, PH	12	0*		0	0	0	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Nightshirts and pyjamas:																						
6107.21.00	- - Of cotton	Unit	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6107.22.00	- - Of man-made fibres	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6107.29.00	- - Of other textile materials	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Other:																						
6107.91.00	- - Of cotton	Unit	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6107.99.00	- - Of other textile materials	Unit	20	30	0	0	PH	12	0*		0	0	0	5	4	3	0	0	0	0	0	0	10
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted:																						
	- Slips and petticoats:																						
6108.11.00	- - Of man-made fibers	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
6108.19	- - Of other textile materials:																						
6108.19.20	- - - Of wool or fine animal hair	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6108.19.30	- - - Of cotton	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6108.19.40	- - - Of silk	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6108.19.90	- - - Other	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Briefs and panties:																						
6108.21.00	- - Of cotton	Unit	20	30	0	0	MY	12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6108.22.00	- - Of man-made fibers	Unit	20	30	0	0	MY	12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6108.29.00	- - Of other textile materials	Unit	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Nightdresses and pyjamas:																						
6108.31.00	- - Of cotton	Unit/set	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6108.32.00	- - Of man-made fibers	Unit/set	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	10	10
6108.39.00	- - Of other textile materials	Unit/set	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Other:																						
6108.91.00	- - Of cotton	Unit/set	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6108.92.00	- - Of man-made fibers	Unit/set	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
6108.99.00	- - Of other textile materials	Unit/set	20	30	0	0		12	0*		0	0	0	5	4	3	0	0	0	0	0	0	10
61.09	T-shirts, singlets and other vests, knitted or crocheted.																						
6109.10	- Of cotton:																						
6109.10.10	- - For men or boys	Unit	20	30	0	0	KH, ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6109.10.20	- - For women or girls	Unit	20	30	0	0	KH, ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6109.90	- Of other textile materials:																						
6109.90.10	- - For men or boys, of ramie, linen or silk	Unit	20	30	0	0	KH, ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6109.90.20	- - For men or boys, of other textile materials	Unit	20	30	0	0	KH, ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
6109.90.30	- - For women or girls	Unit	20	30	0	0	KH, ID	12	0		0	0	8	5	4	3	0	0	0	0	0	13.3	10
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.																						

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Of wool or fine animal hair:																						
6110.11.00	- - Of wool	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6110.12.00	- - Of Kashmir (cashmere) goats	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6110.19.00	- - Other	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6110.20.00	- Of cotton	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6110.30.00	- Of man-made fibers	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
6110.90.00	- Of other textile materials	Unit	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	13.3	10
61.11	Babies' garments and clothing accessories, knitted or crocheted.																						
6111.20.00	- Of cotton	Kg/unit/pair	20	30	0	0	ID, MY, PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6111.30.00	- Of synthetic fibers	Kg/unit/pair	20	30	0	0	ID	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6111.90	- Of other textile materials:																						
61111.90.10	- - Of wool or fine animal hair	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6111.90.90	- - Other	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
61.12	Track suits, ski suits and swimwear, knitted or crocheted.																						
	- Track suits:																						
6112.11.00	- - Of cotton	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.12.00	- - Of synthetic fibers	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.19.00	- - Of other textile materials	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.20.00	- Ski suits	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Men's or boys' swimwear:																						
6112.31.00	- - Of synthetic fibers	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.39.00	- - Of other textile materials	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Women's or girls' swimwear:																						
6112.41	- - Of synthetic fibres:																						
6112.41.10	- - - Mastectomy swimwear (post breast surgery swimwear)	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
6112.41.90	- - - Other	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.49	- - Of other textile materials:																						
6112.49.10	- - - Mastectomy swimwear (post breast surgery swimwear)	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6112.49.90	- - - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.																						
6113.00.10	- Drivers' suits (wetsuits)	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6113.00.30	- Garments used for protection from fire	Kg/unit/pair	5	7,5	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6113.00.40	- Other protective work garments	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6113.00.90	- Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
61.14	Other garments, knitted or crocheted.																						
6114.20.00	- Of cotton	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6114.30	- Of man-made																						

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	fibres:																						
6114.30.20	- - Garments used for protection from fire	Kg/unit/pair	5	7,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
6114.30.90	- - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6114.90	- Of other textile materials:																						
6114.90.10	- - Of wool or fine animal hair	Kg/unit/pair	20	30	0	0	KH, PH	0			0	0	0	5	4	3	0	0	0	0	0	0	10
6114.90.90	- - Other	Kg/unit/pair	20	30	0	0	KH, PH	0			0	0	0	5	4	3	0	0	0	0	0	0	10
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins), and footwear without applied soles, knitted or crocheted.																						
6115.10	- Graduated compression hosiery (for example, stockings																						

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	for varicose veins):																						
6115.10.10	- - Stockings for varicose veins, of synthetic fibres	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.10.90	- - Other	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Other panty hose and tights:																						
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.29	- - Of other textile materials:																						
6115.29.10	- - - Of cotton	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.29.90	- - - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:																						
6115.30.10	- - Of cotton	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.30.90	- - Other	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Other:																						
6115.94.00	- - Of wool or fine animal hair	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.95.00	- - Of cotton	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.96.00	- - Of synthetic fibres	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6115.99.00	- - Of other textile materials	Kg/unit/pair	20	30	0	0	PH	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
61.16	Gloves, mittens and mitts, knitted or crocheted.																						
6116.10	- Impregnated, coated or covered with plastics or rubber:																						
6116.10.10	- - Drivers' gloves	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6116.10.90	- - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
	- Other:																						
6116.91.00	- - Of wool or fine animal hair	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6116.92.00	- - Of cotton	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6116.93.00	- - Of synthetic fibres	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6116.99.00	- - Of other textile	Kg/unit/pair	20	30	0	0	MY	12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	materials																						
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.																						
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:																						
6117.10.10	- - Of cotton	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6117.10.90	- - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6117.80	- Other accessories:																						
	- - Ties, bow ties and cravats:																						
6117.80.11	- - - Of wool or fine animal hair	Kg/unit/pair	20	30	0	0		12	0*		0	0	0	5	4	3	0	0	0	0	0	0	10
6117.80.19	- - - Other	Kg/unit/pair	20	30	0	0		12	0*		0	0	0	5	4	3	0	0	0	0	0	0	10
6117.80.20	- - Wrist bands, knee bands or ankle bands	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10
6117.80.90	- - Other	Kg/unit/pair	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	0	10

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA	
															I	II	I	II		III	IV			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
6117.90.00	- Parts	Kg/unit/pair	20	30	0	5		*	0		0	0	12.5	5	4	3	0	0	0	0	0	0	0	10