

Section XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Chapter 67

**PREPARED FEATHERS AND DOWN AND ARTICLES
MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR****Notes.**

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs or lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;
or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).			
6701.00.10 00	--	Articles of feathers or down	-	4.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
6701.00.90 00	--	Other	-	4.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 3%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10.00 00		-Of plastics	-	5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
6702.90		-Of other materials			
6702.90.10 00	--	Parts, of polyester or silk yarns or fabrics, whether or not with wire stems, for use in the manufacture of artificial flowers, trees or other plants	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6702.90.90 00	--	Other	-	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
6703.00.00 00		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	-	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		-Of synthetic textile materials:			
6704.11.00 00		--Complete wigs	-	15.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6704.19.00		--Other		15.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	---- <i>-Partial wigs (toupees)</i>	-		
	90	---- <i>-Other</i>	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6704.20.00	00	-Of human hair	-	15.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6704.90.00	00	-Of other materials	-	15.5%	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free