

## **61.10**

**61.10 - Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+).**

- Of wool or fine animal hair

6110.11 - - Of wool

6110.12 - - Of Kashmir (cashmere) goats

6110.19 - - Other

6110.20 - Of cotton

6110.30 - Of man-made fibres

6110.90 - Of other textile materials

This heading covers a category of knitted or crocheted articles, without distinction between male or female wear, designed to cover the upper parts of the body (jerseys, pullovers, cardigans, waistcoats and similar articles). Articles incorporating incidentally protective components such as elbow pads sewn on sleeves and used for certain sports (e.g., soccer goalkeeper jerseys) remain classified in this heading.

It also covers tailored waistcoats **except** when these are presented with and constitute one of the components of a man's or boy's or woman's or girl's suit of **heading 61.03** or **61.04**, as the case may be.

The heading also **excludes** padded waistcoats of **heading 61.01** or **61.02**.

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**Subheading Explanatory Note.**

**Subheading 6110.12**

The provisions of the Explanatory Note to subheading 5102.11 apply, *mutatis mutandis*, to the products of this subheading.