

## **HSN CODES FOR PROTECTIVE MASKS AND PERSONAL PROTECTIVE KITS (PPE) :**

### **FACE MASKS :**

	<b>HSN CODE</b>	<b>TAX RATE</b>
1. Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. ( <i>Value below Rs.1,000</i> )	6307 90	5%
2. Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields.	9020 00	12%
3. Plastic face shields ( <i>covering more than the eye area</i> )	3926 20	18%

### **GLOVES :**

4. Plastic gloves	3926 20	18%
5. Surgical rubber gloves	4015 11	12%
6. Other rubber gloves	4015 19	18%
7. Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber ( <i>Value below Rs.1,000</i> )	6116 10	5%
8. Textile gloves that are not knitted or crocheted ( <i>Value below Rs.1,000</i> )	6216 00	5%

### **PROTECTIVE GARMENTS :**

9. Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated ( <i>fabrics of heading 56.02 or 56.03</i> ) . This includes spun-bonded garments. ( <i>Value below Rs.1000</i> )	6210 00 6307 00	5% 5%
10. Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated ( <i>fabrics of heading 56.02 or 56.03</i> ) . This includes spun-bonded garments. ( <i>Value above Rs.1000</i> )	6210 00 6307 00	12% 12%
11. Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated ( <i>fabrics of headings 59.03, 59.06 or 59.07</i> ) ( <i>Value below Rs.1000</i> )	6210 20 6210 30 6210 40 6210 50	5% 5% 5% 5%
12. Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated ( <i>fabrics of headings 59.03, 59.06 or 59.07</i> ) ( <i>Value above Rs.1000</i> )	6210 20 6210 30 6210 40 6210 50	12% 12% 12% 12%
13. Protective garments made from plastic sheeting	3926 20	18%

### **OTHER - PPE :**

14. Disposable hair nets	6505 00	5%
15. Hand sanitizer ( <i>A liquid or gel generally used to decrease infectious agents on the hands, alcohol-based type</i> )	3808 94	18%

**Note :** Generally the material used to make the product and the value must be considered for classification.