

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) Sensitized 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;
  - (ij) 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 purpose of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallized 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;
- (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 Notes 3, 4, 5 or 6 below.

3. (A) For the purpose 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) Metallized 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 purpose 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) 85 g 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) 85 g 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) 500 g 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) 85 g 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 purpose of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

6. For the purpose 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.....                      | 60 cN/tex  |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters..... | 53 cN/tex  |
| Single, multiple (folded) or cabled yarn of viscose rayon.....                       | 27 cN/tex. |

7. For the purpose of this Section, the expression "made up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) 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);
- (c) 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;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) 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);
- (f) 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:
  - (a) Chapters 50 to 55 and 60 and, 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
  - (b) 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 purpose of this Section, the expression "impregnated" includes "dipped".
12. For the purpose 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:
  - (a) **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.
  - (b) **Unbleached yarn**

Yarn which:

    - (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
    - (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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 mercerization 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 56 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.

**Supplementary Note.**

1. For the purpose of tariff item Nos. 5111.11.90, 5111.20.18, 5111.20.91, 5111.30.18, 5111.30.91, 5111.90.28, 5111.90.91, 5112.11.90, 5112.19.91, 5112.20.91, 5112.30.91, 5112.90.91 and 5803.90.19:
  - (a) The maximum rate of customs duty under the Most-Favoured-Nation Tariff for each tariff item shall be a specific rate set by the Commissioner of Customs and Revenue, effective July 1 of each year, to equate to a rate of 11.8%, based on Statistics Canada import statistics for the aggregate value of trade for these tariff items from Most-Favoured-Nation countries for the most recent three calendar years.
  - (b) The maximum rate of customs duty for goods classified under these tariff items and imported from eligible Commonwealth countries shall be set by the Commissioner of Customs and Revenue, effective July 1 of each year, to equate to 54.5% of the maximum rate for these items under the Most-Favoured-Nation Tariff .
  - (c) The Commissioner of Customs and Revenue shall, on or before June 1 of each year, cause to be published in the Canada Gazette the maximum rates set out under paragraphs (a) and (b) which will be effective from July 1 to June 30.

## 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 58.01 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 purpose 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 purpose of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, 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 30 cm, and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.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 appliqué 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.

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item          | SS  | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                      |
|----------------------|-----|---|---------------|------------|--|
| <b>58.01</b>         |     | <b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>   |               |            |  |
| <b>5801.10</b>       |     | <b>-Of wool or fine animal hair</b>   |               |            |  |
| 5801.10.10 00        | --  | -For use in the manufacture of stuffed toys representing animals or non-human creatures   | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| 5801.10.90 00        | --  | -Other  | KGM           | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 10%<br>CRT: 8% |
|                      |     | <b>-Of cotton:</b>  |               |            |  |
| <b>5801.21.00 00</b> | --  | <b>Uncut weft pile fabrics</b>  | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| <b>5801.22</b>       |     | <b>--Cut corduroy</b>   |               |            |  |
| 5801.22.10 00        | --  | -Containing elastomeric yarns, not mercerized, unbleached or bleached, to be dyed, printed or otherwise finished in Canada, for use in the manufacture of apparel                 | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
|                      | --  | -Solely of cotton:  |               |            |  |
| 5801.22.21 00        | --- | -Of yarns of different colours, weighing not more than 200 g/m <sup>2</sup> , including 15 rib corduroy, dobby weave, for use in the manufacture of tailored collar shirts        | KGM           | Free       | UST, LDCT, MT, CIAT, CT, CRT: Free                   |
| 5801.22.29           | --- | -Other  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 6.5%           |
|                      | 10  | --- -Unbleached.....  | KGM           |            |  |
|                      | 90  | --- -Other.....   | KGM           |            |  |
| 5801.22.30 00        | --  | -Dyed, containing elastomeric monofilament yarns, weighing not more than 290 g/m <sup>2</sup> , containing 90% or more by weight of cotton, for use in the manufacture of apparel | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| 5801.22.90 00        | --  | -Other  | KGM           | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 14%<br>CRT: 8% |
| <b>5801.23.00</b>    |     | <b>--Other weft pile fabrics</b>  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 6.5%           |
|                      | 10  | --- -Not containing man-made fibres.....  | KGM           |            |  |
|                      | 20  | --- -Containing man-made fibres.....  | KGM           |            |  |



## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                           |
|-------------|----|---|---------------|------------|---|
| 5801.24.00  | 00 | -Warp pile fabrics, épinglé (uncut)   | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 7%               |
| 5801.25     |    | -Warp pile fabrics, cut   |               |            |   |
| 5801.25.10  | 00 | --Not containing man-made fibres  | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 6.5%             |
| 5801.25.20  | 00 | --Containing man-made fibres  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 14%<br>CRT: 8%   |
| 5801.26.00  | 00 | -Chenille fabrics   | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 10%<br>CRT: 7.5% |
|             |    | -Of man-made fibres:  |               |            |   |
| 5801.31.00  | 00 | -Uncut weft pile fabrics  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 8%               |
| 5801.32     |    | -Cut corduroy   |               |            |   |
| 5801.32.10  | 00 | --Containing cotton yarns and elastomeric yarns, not mercerized, unbleached or bleached, to be dyed, printed or otherwise finished in Canada, for use in the manufacture of apparel   | KGM           | Free       | UST, LDCT, GPT, MT,<br>CIAT, CT, CRT: Free                |
| 5801.32.90  |    | --Other   |               | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 14%<br>CRT: 8%   |
|             | 10 | -----Of nylon or other polyamides.....  | KGM           |            |   |
|             | 90 | -----Of other man-made fibres.....  | KGM           |            |   |
| 5801.33.00  | 00 | -Other weft pile fabrics  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 14%<br>CRT: 8%   |
| 5801.34.00  | 00 | -Warp pile fabrics, épinglé (uncut)   | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 8%               |
| 5801.35     |    | -Warp pile fabrics, cut   |               |            |   |
| 5801.35.10  | 00 | --Of pile yarns solely of acrylic staple fibres, certified by the exporter to be dry spun, or of pile yarns of acrylic staple fibres, certified by the exporter to be dry spun, mixed solely with pile yarns of polyester staple fibres, of a ground fabric of yarns of polyester filaments in the warp and of yarns of cotton and polyester staple fibres in the weft, coated on one side, for use as decorative outer coverings in the manufacture of upholstered furniture | KGM           | Free       | UST, LDCT, GPT, MT,<br>CIAT, CT, CRT: Free                |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                      |
|-------------------|----|--|---------------|------------|--|
| 5801.35.20        | 00 | --Of pile yarns solely of acrylic fibres, having a ground fabric solely of polyester fibres, for use in the manufacture of paint rollers (including paint roller refills)  | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| 5801.35.90        |    | --Other  |               | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 14%<br>CRT: 8% |
|                   |    | ----Of synthetic fibres:   |               |            |  |
|                   | 11 | -----Of nylon.....   | KGM           |            |  |
|                   | 19 | -----Of other synthetic fibres.....  | KGM           |            |  |
|                   | 20 | -----Of artificial fibres.....   | KGM           |            |  |
| <b>5801.36.00</b> | 00 | <b>--Chenille fabrics</b>  | KGM           | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 10%<br>CRT: 8% |
| <b>5801.90</b>    |    | <b>--Of other textile materials</b>  |               |            |  |
| 5801.90.10        | 00 | --Containing more than 50% by weight of silk, but not containing wool or hair  | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| 5801.90.90        | 00 | --Other  | KGM           | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 10%<br>CRT: 7% |
| <b>58.02</b>      |    | <b>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.</b>  |               |            |  |
|                   |    | <b>--Terry towelling and similar woven terry fabrics, of cotton:</b>   |               |            |  |
| <b>5802.11</b>    |    | <b>--Unbleached</b>  |               |            |  |
| 5802.11.10        | 00 | --Solely of cotton or containing 85% or more by weight of cotton mixed solely with polyester staple fibres, warp pile, certified by the exporter to be Jacquard fabrics woven on Jacquard looms, for use in the manufacture of bathrobes | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |
| 5802.11.90        |    | --Other  |               | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7.5%           |
|                   | 10 | -----Other, solely of cotton, not mercerised.....  | KGM           |            |  |
|                   | 90 | -----Other.....  | KGM           |            |  |
| <b>5802.19</b>    |    | <b>--Other</b>   |               |            |  |
| 5802.19.10        | 00 | --Solely of cotton or containing 85% or more by weight of cotton mixed solely with polyester staple fibres, warp pile, of dyed yarns of different colours, for use in the manufacture of bathrobes                                       | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free              |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item          | SS  | Description of Goods   | Unit of Meas. | MFN Tariff                      | Applicable Preferential Tariffs                                      |
|----------------------|-----|--|---------------|---------------------------------|--|
| 5802.19.20 00        | --  | Solely of cotton or containing 85% or more by weight of cotton mixed solely with polyester staple fibres, warp pile, bleached or dyed, certified by the exporter to be Jacquard fabrics woven on Jacquard looms, for use in the manufacture of bathrobes | KGM           | Free                            | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free                              |
| 5802.19.30 00        | --  | Solely of cotton, warp pile, bleached or dyed, of a weight of 350 g/m <sup>2</sup> or more but not exceeding 450 g/m <sup>2</sup> , for use in the manufacture of bathrobes and men's shave wraps  | KGM           | Free                            | UST, LDCT, MT, CIAT, CT, CRT: Free                                   |
| 5802.19.90           | --  | Other  |               | 12%                             | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7%                             |
|                      | 10  | -----Containing 85% or more by weight of cotton.....   | KGM           |                                 |  |
|                      | 20  | -----Containing less than 85% by weight of cotton.....   | KGM           |                                 |  |
| <b>5802.20.00 00</b> |     | <b>Terry towelling and similar woven terry fabrics, of other textile materials</b>   | KGM           | 14%                             | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8%                             |
| <b>5802.30.00 00</b> |     | <b>Tufted textile fabrics</b>  | KGM           | 14%                             | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8%                             |
| <b>58.03</b>         |     | <b>Gauze, other than narrow fabrics of heading 58.06.</b>  |               |                                 |  |
| <b>5803.10</b>       |     | <b>-Of cotton</b>  |               |                                 |  |
| 5803.10.10 00        | --  | Solely of cotton, unbleached or bleached, of a weight not exceeding 40 g/m <sup>2</sup> , for use in the manufacture of orthopaedic casts, splints or similar supports or of textile fabrics specially coated with plaster of Paris compound             | KGM           | Free                            | UST, LDCT, MT, CIAT, CT, CRT: Free                                   |
| 5803.10.20 00        | --  | Other, solely of cotton, unbleached, of a weight not exceeding 40 g/m <sup>2</sup>   | KGM           | Free                            | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free                              |
| 5803.10.90 00        | --  | Other  | KGM           | 12%                             | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7.5%                           |
| <b>5803.90</b>       |     | <b>-Of other textile materials</b>   |               |                                 |  |
|                      | --  | Of wool:   |               |                                 |  |
| 5803.90.11 00        | --- | In the grey or unfinished condition, of a weight not exceeding 135 g/m <sup>2</sup>  | KGM           | 12%                             | UST, LDCT, GPT, MT, CIAT, CT: Free<br>CRT: 6%                        |
| 5803.90.19 00        | --- | Other  | KGM           | 14% but not to exceed \$5.17/kg | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8% but not to exceed \$2.29/kg |
|                      |     | <i>Note: The maximum rate of customs duty under the Most-Favoured-Nation Tariff is a specific rate set out in accordance with Supplementary Note 1 to Section XI.</i>  |               |                                 |  |
|                      | --  | Other:   |               |                                 |  |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS  | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                      |
|-------------------|-----|--|---------------|------------|--|
| 5803.90.91        | 00  | ---Solely of polypropylene, for use in the manufacture of fruit or vegetable bags;<br>Solely of polypropylene strip and polyethylene strip, for use in the manufacture of mussel or onion bags | KGM           | Free       | UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free        |
| 5803.90.99        | --- | -Other   |               | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 10%<br>CRT: 8% |
|                   | 10  | ----Of polyesters .....  | KGM           |            |  |
|                   | 90  | ----Of other textile materials .....   | KGM           |            |  |
| <b>58.04</b>      |     | <b>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.</b>              |               |            |  |
| <b>5804.10</b>    |     | <b>-Tulles and other net fabrics</b>   |               |            |  |
| 5804.10.10        | 00  | ---Solely of vegetable textile fibres  | KGM           | 7%         | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 5%<br>CRT: 4%  |
| 5804.10.90        | --  | -Other   |               | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7.5%           |
|                   | 10  | ----Of nylon or other polyamides .....   | KGM           |            |  |
|                   | 90  | ----Other .....  | KGM           |            |  |
|                   |     | <b>-Mechanically made lace:</b>  |               |            |  |
| <b>5804.21.00</b> |     | <b>--Of man-made fibres</b>  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7%             |
|                   | 10  | ----Of a width not exceeding 30 cm .....   | KGM           |            |  |
|                   | 20  | ----Of a width exceeding 30 cm .....   | KGM           |            |  |
| <b>5804.29.00</b> |     | <b>--Of other textile materials</b>  |               | 7%         | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 5%<br>CRT: 4%  |
|                   | 10  | ----Of a width not exceeding 30 cm .....   | KGM           |            |  |
|                   | 20  | ----Of a width exceeding 30 cm .....   | KGM           |            |  |
| <b>5804.30</b>    |     | <b>-Hand-made lace</b>   |               |            |  |
| 5804.30.10        | 00  | ---Solely of vegetable textile fibres  | KGM           | 7%         | UST, LDCT, MT, CIAT, CT: Free<br>GPT: 5%<br>CRT: 4%  |
| 5804.30.90        | 00  | --Other  | KGM           | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 7.5%           |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|----------------|----|--|---------------|------------|--|
| <b>5805.00</b> |    | <b>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.</b>   |               |            |  |
| 5805.00.10     | 00 | -- Hand-woven tapestries   | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free                                      |
| 5805.00.90     | 00 | -- Other   | KGM           | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8.5%                                   |
| <b>58.06</b>   |    | <b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>  |               |            |  |
| <b>5806.10</b> |    | <b>-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics</b>  |               |            |  |
| 5806.10.10     |    | -- -Of silk;<br>Of cotton or other vegetable textile fibres  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free<br>NZT: 9%<br>AUT: 9%<br>GPT: 10%<br>CRT: 6.5% |
|                | 10 | ---- <i>Ribbons</i> .....  | KGM           |            |  |
|                | 90 | ---- <i>Other</i> .....  | KGM           |            |  |
| 5806.10.20     | 00 | -- -Narrow woven cut pile fabrics, predominantly of man-made fibres, for use in the manufacture of paint rollers (including paint roller refills)  | KGM           | Free       | UST, LDCT, MT, CIAT, CT, CRT: Free   |
| 5806.10.90     |    | -- -Other  |               | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8%                                     |
|                | 10 | ---- <i>Ribbons</i> .....  | KGM           |            |  |
|                | 90 | ---- <i>Other</i> .....  | KGM           |            |  |
| <b>5806.20</b> |    | <b>-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread</b>  |               |            |  |
| 5806.20.10     | 00 | -- -Of a width of 4.5 cm or more but not exceeding 8 cm, containing 25% or more but not exceeding 40% by weight of rubber thread and 60% or more but not exceeding 75% by weight of polypropylene, for use in the manufacture of upholstered furniture | KGM           | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free                                      |
| 5806.20.90     |    | -- -Other  |               | 14%        | UST, LDCT, MT, CIAT, CT: Free<br>CRT: 8%                                     |
|                |    | ---- <i>Containing elastomeric yarn:</i>   |               |            |  |
|                | 11 | ---- <i>-Of polyesters</i> .....   | KGM           |            |  |
|                | 12 | ---- <i>-Of nylon or other polyamides</i> .....  | KGM           |            |  |
|                | 19 | ---- <i>Other</i> .....  | KGM           |            |  |
|                |    | ---- <i>Containing rubber thread:</i>  |               |            |  |
|                | 21 | ---- <i>-Of polyesters</i> .....   | KGM           |            |  |
|                | 22 | ---- <i>-Of nylon or other polyamides</i> .....  | KGM           |            |  |
|                | 29 | ---- <i>Other</i> .....  | KGM           |            |  |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item                  | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs         |
|------------------------------|----|--|---------------|------------|---|
| <b>-Other woven fabrics:</b> |    |  |               |            |   |
| <b>5806.31</b>               |    | <b>- -Of cotton</b>  |               |            |   |
| 5806.31.10                   |    | -- -Solely of cotton, unbleached, not mercerized   |               | 12%        | UST, LDCT, MT, CIAT, CT: Free CRT: 6.5% |
|                              | 10 | ---- -Ribbons .....  | KGM           |            |   |
|                              | 90 | ---- -Other .....  | KGM           |            |   |
| 5806.31.20                   |    | -- -Other, solely of cotton  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free CRT: 7%   |
|                              | 10 | ---- -Ribbons .....  | KGM           |            |   |
|                              | 90 | ---- -Other .....  | KGM           |            |   |
| 5806.31.90                   |    | -- -Other  |               | 12%        | UST, LDCT, MT, CIAT, CT: Free CRT: 7.5% |
|                              |    | ---- -Ribbons:   |               |            |   |
|                              | 11 | ----- -Containing man-made fibres .....  | KGM           |            |   |
|                              | 19 | ----- -Other .....   | KGM           |            |   |
|                              |    | ---- -Other:   |               |            |   |
|                              | 91 | ----- -Containing man-made fibres .....  | KGM           |            |   |
|                              | 99 | ----- -Other .....   | KGM           |            |   |
| <b>5806.32</b>               |    | <b>- -Of man-made fibres</b>   |               |            |   |
| 5806.32.10                   |    | -- -For use in the manufacture of clerical or ecclesiastical garments or vestments and furnishing articles for decorating churches; For use in the manufacture of headbands (hat sweats), linings (including tips and sides), peaks and stiffening bands for hats or caps; Solely of man-made fibres or containing silk fibres, for use in the manufacture of ribbons for typewriters, calculators or other office machines; Solely of nylon and polyester, dyed, satin weave, of a width of 6 mm or more but not exceeding 76 mm, having woven-edge selvages, for use in the manufacture of printed ribbons; Solely of polyester, electrically conductive, for use in the manufacture or refurbishing of electrical generators; Tubular webbing, for climbing or mountaineering |               | Free       | UST, LDCT, GPT, MT, CIAT, CT, CRT: Free |
|                              | 10 | ---- -For church vestments or articles for churches .....  | KGM           |            |   |
|                              | 20 | ---- -For hats or caps .....   | KGM           |            |   |
|                              | 30 | ---- -Solely of man-made fibres or containing silk, for office machine ribbons   | KGM           |            |   |
|                              | 40 | ---- -Tubular webbing, for climbing or mountaineering.....   | KGM           |            |   |
|                              | 50 | ---- -Solely of polyester, electrically conductive, for use in the manufacture or refurbishing of electrical generators .....  | KGM           |            |   |
|                              | 60 | ---- -Solely of nylon and polyester, dyed, satin weave, of a width of 6 mm or more but not exceeding 76 mm, having woven-edge selvages, for use in the manufacture of printed ribbons.....   | KGM           |            |   |
| 5806.32.90                   |    | -- -Other  |               | 14%        | UST, LDCT, MT, CIAT, CT: Free CRT: 8%   |
|                              |    | ---- -Ribbons:   |               |            |   |
|                              | 11 | ----- -Of viscose rayon .....  | KGM           |            |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------------|----|--|---------------|------------|---|
|                   |    | 12 -----Of nylon or other polyamides .....   | KGM           |            |   |
|                   |    | 13 -----Of cellulose acetate.....  | KGM           |            |   |
|                   |    | 14 -----Of polyesters .....  | KGM           |            |   |
|                   |    | 15 -----Of polypropylene .....   | KGM           |            |   |
|                   |    | 19 -----Of other man-made fibres .....   | KGM           |            |   |
|                   |    | -----Other:  |               |            |   |
|                   |    | 91 -----Of viscose rayon.....  | KGM           |            |   |
|                   |    | 92 -----Of nylon or other polyamides .....   | KGM           |            |   |
|                   |    | 93 -----Of cellulose acetate.....  | KGM           |            |   |
|                   |    | 94 -----Of polyesters .....  | KGM           |            |   |
|                   |    | 95 -----Of polypropylene .....   | KGM           |            |   |
|                   |    | 99 -----Other .....  | KGM           |            |   |
| <b>5806.39</b>    |    | <b>--Of other textile materials</b>  |               |            |   |
| 5806.39.10        |    | -- -Containing more than 50% by weight of silk;<br>Solely of jute  |               | Free       | UST, LDCT, GPT, MT,<br>CIAT, CT, CRT: Free  |
|                   |    | 10 -----Ribbons .....  | KGM           |            |   |
|                   |    | 90 -----Other .....  | KGM           |            |   |
| 5806.39.90        |    | -- -Other  |               | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 10%<br>CRT: 8%                           |
|                   |    | 10 -----Ribbons .....  | KGM           |            |   |
|                   |    | 90 -----Other .....  | KGM           |            |   |
| <b>5806.40.00</b> | 00 | <b>-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</b>  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 8%                                       |
| <b>58.07</b>      |    | <b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b> |               |            |   |
| <b>5807.10</b>    |    | <b>-Woven</b>  |               |            |   |
| 5807.10.10        |    | -- -Labels   |               | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>NZT: 10%<br>AUT: 10%<br>GPT: 14%<br>CRT: 8.5% |
|                   |    | 10 -----Of cellulose acetate.....  | KGM           |            |   |
|                   |    | 90 -----Of other textile materials.....  | KGM           |            |   |
| 5807.10.20        | 00 | -- -Badges and similar articles  | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 8%<br>CRT: 6.5%                          |
| <b>5807.90.00</b> |    | <b>-Other</b>  |               | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 8%<br>CRT: 6.5%                          |
|                   |    | 10 -----Labels.....  | KGM           |            |   |
|                   |    | 20 -----Badges and similar articles.....   | KGM           |            |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                          |
|-------------------|----|--|---------------|------------|--|
| <b>58.08</b>      |    | <b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>   |               |            |  |
| <b>5808.10.00</b> |    | <b>-Braids in the piece</b>  |               | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 8%<br>CRT: 7.5% |
|                   |    | 10 - - - - <i>-Containing elastomeric yarn or rubber thread.....</i>   | KGM           |            |  |
|                   |    | 20 - - - - <i>-Not containing elastomeric yarn or rubber thread.....</i>   | KGM           |            |  |
| <b>5808.90.00</b> | 00 | <b>-Other</b>  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 9%              |
| <b>5809.00.00</b> | 00 | <b>Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b> | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 8%              |
| <b>58.10</b>      |    | <b>Embroidery in the piece, in strips or in motifs.</b>  |               |            |  |
| <b>5810.10.00</b> | 00 | <b>-Embroidery without visible ground</b>  | KGM           | 8%         | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 5%<br>CRT: 4.5% |
|                   |    | <b>-Other embroidery:</b>  |               |            |  |
| <b>5810.91</b>    |    | <b>- -Of cotton</b>  |               |            |  |
| 5810.91.10        | 00 | - - -Solely of cotton or of cotton mixed solely with other vegetable textile fibres  | KGM           | 7%         | UST, LDCT, MT, CIAT,<br>CT: Free<br>GPT: 5%<br>CRT: 4%   |
| 5810.91.90        | 00 | - - -Other   | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 7.5%            |
| <b>5810.92.00</b> |    | <b>- -Of man-made fibres</b>   |               | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 7.5%            |
|                   |    | 10 - - - - <i>-Containing 85% or more by weight of polyesters.....</i>   | KGM           |            |  |
|                   |    | 20 - - - - <i>-Other, of polyesters, mixed mainly or solely with cotton .....</i>  | KGM           |            |  |
|                   |    | 30 - - - - <i>-Other, of polyesters.....</i>   | KGM           |            |  |
|                   |    | 90 - - - - <i>-Of other man-made fibres .....</i>  | KGM           |            |  |
| <b>5810.99.00</b> | 00 | <b>- -Of other textile materials</b>   | KGM           | 12%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 7.5%            |
| <b>5811.00</b>    |    | <b>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.</b>                |               |            |  |



## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs             |
|-------------|----|--|---------------|------------|---|
| 5811.00.10  | 00 | -- Cotton piece goods  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 9% |
|             |    | -- Man-made piece goods:   |               |            |   |
| 5811.00.21  | 00 | --- Polypropylene fibres for use in the manufacture of sorbent material for containment or clean-up of liquid spills | KGM           | Free       | UST, LDCT, MT, CIAT,<br>CT, CRT: Free       |
| 5811.00.29  | 00 | --- Other  | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 9% |
| 5811.00.90  | 00 | -- Other   | KGM           | 14%        | UST, LDCT, MT, CIAT,<br>CT: Free<br>CRT: 9% |