

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 05.11);
- (b) Human hair or articles of human hair (heading 0501.00, 6703.00 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; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 3704.00;
- (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 4201.00 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 5809.00 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 purposes of the above rule:

- (a) Gimped horsehair yarn (heading 5110.00) and metallised 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 purposes 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 nonofilaments 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 5006.00, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.
4. (A) For the purposes 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 purposes 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 purposes 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 polyesters60 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 rayon27 cN/tex.

7. For the purposes 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 purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means 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.
14. 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) **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).

(b) 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.

(c) 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.

(d) **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.

(e) **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.

(f) **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.

(g) **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.)

(h) **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 mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) **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 5809.00.00 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.

CHAPTER 50

SILK

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5001.00.00	Silk-worm cocoons suitable for reeling.	Free	kg
5002.00.00	Raw silk (not thrown).	Free	kg
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Free	kg
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Free	kg
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	Free	kg
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Free	kg
50.07	Woven fabrics of silk or of silk waste.		
5007.10.00	Fabrics of noil silk	Free	kg and m ²
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free	kg and m ²
5007.90.00	Other fabrics	Free	kg

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

Note.

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
51.01	Wool, not carded or combed.		
	Greasy, including fleece-washed wool:		
5101.11.00	Shorn wool	Free	kg
5101.19.00	Other	Free	kg
	Degreased, not carbonized:		
5101.21.00	Shorn wool	Free	kg
5101.29.00	Other	Free	kg
5101.30.00	Carbonised	Free	kg
51.02	Fine or coarse animal hair, not carded or combed.		
	Fine animal hair:		
5102.11.00	Of Kashmir (cashmere) goats	Free	kg
5102.19.00	Other	Free	kg
5102.20.00	Coarse animal hair	Free	kg
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.		
5103.10.00	Noils of wool or of fine animal hair	Free	kg
5103.20.00	Other waste of wool or of fine animal hair	Free	kg
5103.30.00	Waste of coarse animal hair	Free	kg
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	Free	kg
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
5105.10.00	Carded wool	Free	kg
	Wool tops and other combed wool:		
5105.21.00	Combed wool in fragments	Free	kg
5105.29.00	Other	Free	kg
	Fine animal hair, carded or combed:		
5105.31.00	Of Kashmir (cashmere) goats	Free	kg
5105.39.00	Other	Free	kg
5105.40.00	Coarse animal hair, carded or combed	Free	kg
51.06	Yarn of carded wool, not put up for retail sale.		
5106.10.00	Containing 85% or more by weight of wool	5%	kg
5106.20.00	Containing less than 85% by weight of wool	5%	kg
51.07	Yarn combed wool, not put up for retail sale.		
5107.10.00	Containing 85% or more by weight of wool	5%	kg
5107.20.00	Containing less than 85% by weight of wool	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.		
5108.10.00	Carded	5%	kg
5108.20.00	Combed	5%	kg
51.09	Yarn of wool or of fine animal hair, put up for retail sale.		
5109.10.00	Containing 85% or more by weight of wool of or fine animal hair	5%	kg
5109.90.00	Other	5%	kg
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	kg
51.11	Woven fabrics of carded wool or of carded fine animal hair.		
	Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	Of a weight not exceeding 300 g/m ²	5%	kg
5111.19.00	Other	5%	kg
5111.20.00	Other, mixed mainly or solely with man-made filaments	5%	kg
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	kg
5111.90.00	Other	5%	kg
51.12	Woven fabrics of combed wool or of combed fine animal hair.		
	Containing 85% or more by weight of wool or of fine animal hair:		
5112.11.00	Of a weight not exceeding 200 g/m ²	5%	kg
5112.19.00	Other	5%	kg
5112.20.00	Other, mixed mainly or solely with man-made filaments	5%	kg
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	kg
5112.90.00	Other	5%	kg
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	5%	kg

CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings 5209.42.00 and 5211.42.00, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.01	Cotton, not carded or combed.		
5201.00.10	Sea Island cotton	Free	kg
5201.00.90	Other	Free	kg
52.02	Cotton waste (including yarn waste and garnetted stock).		
5202.10.00	Yarn waste (including thread waste)	Free	kg
	Other:		
5202.91.00	Garnetted stock	Free	kg
5202.99.00	Other	Free	kg
5203.00.00	Cotton, carded or combed.	Free	kg
52.04	Cotton sewing thread, whether or not put up for retail sale.		
	Not put up for retail sale:		
5204.11.00	Containing 85% or more by weight of cotton	5%	kg
5204.19.00	Other	5%	kg
5204.20.00	Put up for retail sale	5%	kg
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.		
	Single yarn, of uncombed fibres:		
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
	Single yarn, of combed fibres:		
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	kg
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	kg
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	kg
5205.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg
5205.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	kg
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	Free	kg
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	kg
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).		
	Single yarn, of uncombed fibres:		
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
	Single yarn, of combed fibres:		
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	kg
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	kg
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	kg
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	Free	kg
5206.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg
5206.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	kg
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	kg
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	kg
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	kg
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	kg
52.07	Cotton yarn (other than sewing thread) put up for retail sale.		
5207.10.00	Containing 85% or more by weight of cotton	5%	kg
5207.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.08	Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².		
	Unbleached:		
5208.11.00	Plain weave, weighing not more than 100 g/m ² :		
5208.11.10	Of Sea Island cotton	5%	kg and m ²
5208.11.90	Other	5%	kg and m ²
5208.12.00	Plain weave, weighing more than 100 g/m ² :		
5208.12.10	Of Sea Island cotton	5%	kg and m ²
5208.12.90	Other	5%	kg and m ²
5208.13.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5208.19.00	Other fabrics	5%	kg and m ²
	Bleached:		
5208.21.00	Plain weave, weighing not more than 100 g/m ² :		
5208.21.10	Of Sea Island cotton	5%	kg and m ²
5208.21.90	Other	5%	kg and m ²
5208.22.00	Plain weave, weighing more than 100 g/m ² :		
5208.22.10	Of Sea Island cotton	5%	kg and m ²
5208.22.90	Other	5%	kg and m ²
5208.23.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5208.29.00	Other fabrics	5%	kg and m ²
	Dyed:		
5208.31.00	Plain weave, weighing not more than 100 g/m ²	5%	kg and m ²
5208.32.00	Plain weave, weighing more than 100 g/m ²	5%	kg and m ²
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5208.39.00	Other fabrics	5%	kg and m ²
	Of yarns of different colours:		
5208.41.00	Plain weave, weighing not more than 100 g/m ²	5%	kg and m ²
5208.42.00	Plain weave, weighing more than 100 g/m ²	5%	kg and m ²
5208.43.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5208.49.00	Other fabrics	5%	kg and m ²
	Printed:		
5208.51.00	Plain weave, weighing not more than 100 g/m ²	5%	kg and m ²
5208.52.00	Plain weave, weighing more than 100 g/m ²	5%	kg and m ²
5208.59.00	Other fabrics	5%	kg and m ²
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².		
	Unbleached:		
5209.11.00	Plain weave:		
5209.11.10	Of Sea Island cotton	5%	kg and m ²
5209.11.90	Other	5%	kg and m ²
5209.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5209.19.00	Other fabrics	5%	kg and m ²
	Bleached:		
5209.21.00	Plain weave:		
5209.21.10	Of Sea Island cotton	5%	kg and m ²
5209.21.90	Other	5%	kg and m ²
5209.22.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5209.29.00	Other fabrics	5%	kg and m ²
	Dyed:		
5209.31.00	Plain weave	5%	kg and m ²
5209.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5209.39.00	Other fabrics	5%	kg and m ²
	Of yarns of different colours:		
5209.41.00	Plain weave	5%	kg and m ²
5209.42.00	Denim	5%	kg and m ²
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5209.49.00	Other fabrics	5%	kg and m ²
	Printed:		
5209.51.00	Plain weave	5%	kg and m ²
5209.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5209.59.00	Other fabrics	5%	kg and m ²
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².		
	Unbleached:		
5210.11.00	Plain weave	5%	kg and m ²
5210.19.00	Other fabrics	5%	kg and m ²
	Bleached:		
5210.21.00	Plain weave	5%	kg and m ²
5210.29.00	Other fabrics	5%	kg and m ²
	Dyed:		
5210.31.00	Plain weave	5%	kg and m ²
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m ²
5210.39.00	Other fabrics	5%	kg and m ²
	Of yarns of different colours:		
5210.41.00	Plain weave	5%	kg and m ²
5210.49.00	Other fabrics	5%	kg and m ²
	Printed:		
5210.51.00	Plain weave	5%	kg and m ²
5210.59.00	Other fabrics	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m². Unbleached: Plain weave 3-thread or 4-thread twill, including cross twill Other fabrics Bleached Dyed: Plain weave 3-thread or 4-thread twill, including cross twill Other fabrics Of yarns of different colours: Plain weave Denim Other fabrics of 3-thread or 4-thread twill, including cross twill Other fabrics Printed: Plain weave 3-thread or 4-thread twill, including cross twill Other fabrics	5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ²
52.12	Other woven fabrics of cotton. Weighing not more than 200 g/m ² : Unbleached Bleached Dyed Of yarns of different colours Printed Weighing more than 200 g/m ² : Unbleached Bleached Dyed Of yarns of different colours Printed	5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ²

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
	Flax, raw or retted:	Free	kg
5301.11.00	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	Broken or scutched	Free	kg
5301.29.00	Other	Free	kg
5301.30.00	Flax tow and waste	Free	kg
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
5302.10.00	True hemp, raw or retted	Free	kg
5302.90.00	Other	Free	kg
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
5303.10.00	Jute and other textile bast fibres, raw or retted	Free	kg
5303.90.00	Other	Free	kg
[53.04]			
5305.00.00	Coconut, abaca (<i>Manila hemp or Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Free	kg
53.06	Flax yarn.		
5306.10.00	Single	Free	kg
5306.20.00	Multiple (folded) or cabled	5%	kg
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.		
5307.10.00	Single	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5307.20.00	Multiple (folded) or cabled	5%	kg
53.08	Yarn of other vegetable textile fibres; paper yarn.		
5308.10.00	Coir yarn	Free	kg
5308.20.00	True hemp yarn	Free	kg
5308.90.00	Other	Free	kg
53.09	Woven fabrics of flax.		
	Containing 85% or more by weight of flax:		
5309.11.00	Unbleached or bleached	5%	kg and m ²
5309.19.00	Other	5%	kg and m ²
	Containing less than 85% by weight of flax:		
5309.21.00	Unbleached or bleached	5%	kg and m ²
5309.29.00	Other	5%	kg and m ²
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.		
5310.10.00	Unbleached	5%	kg and m ²
5310.90.00	Other	5%	kg and m ²
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	kg and m ²

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 5405.00 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		
5403.10.00	High tenacity yarn of viscose rayon	Free	kg
	Other yarn, single:		
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	kg
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	Free	kg
5403.33.00	Of cellulose acetate	Free	kg
5403.39.00	Other	Free	kg
	Other yarn, multiple (folded) or cabled:		
5403.41.00	Of viscose rayon	Free	kg
5403.42.00	Of cellulose acetate	Free	kg
5403.49.00	Other	Free	kg
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.		
	Monofilament:		
5404.11.00	Elastomeric	Free	kg
5404.12.00	Other, of polypropylene	Free	kg
5404.19.00	Other	Free	kg
5404.90.00	Other	Free	kg
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Free	kg
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	Free	kg
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	kg and m ²
5407.20.00	Woven fabrics obtained from strip or the like	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5407.30.00	Fabrics specified in Note 9 to Section XI Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	5%	kg and m ²
5407.41.00	Unbleached or bleached	5%	kg and m ²
5407.42.00	Dyed	5%	kg and m ²
5407.43.00	Of yarns of different colours	5%	kg and m ²
5407.44.00	Printed	5%	kg and m ²
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	Unbleached or bleached	5%	kg and m ²
5407.52.00	Dyed	5%	kg and m ²
5407.53.00	Of yarns of different colours	5%	kg and m ²
5407.54.00	Printed	5%	kg and m ²
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	Containing 85% or more by weight of non-textured polyester filaments	5%	kg and m ²
5407.69.00	Other	5%	kg and m ²
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	Unbleached or bleached	5%	kg and m ²
5407.72.00	Dyed	5%	kg and m ²
5407.73.00	Of yarns of different colours	5%	kg and m ²
5407.74.00	Printed	5%	kg and m ²
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	Unbleached or bleached	5%	kg and m ²
5407.82.00	Dyed	5%	kg and m ²
5407.83.00	Of yarns of different colours	5%	kg and m ²
5407.84.00	Printed	5%	kg and m ²
	Other woven fabrics:		
5407.91.00	Unbleached or bleached	5%	kg and m ²
5407.92.00	Dyed	5%	kg and m ²
5407.93.00	Of yarns of different colours	5%	kg and m ²
5407.94.00	Printed	5%	kg and m ²
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.		
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	Unbleached or bleached	5%	kg and m ²
5408.22.00	Dyed	5%	kg and m ²
5408.23.00	Of yarns of different colours	5%	kg and m ²
5408.24.00	Printed	5%	kg and m ²
	Other woven fabrics:		
5408.31.00	Unbleached or bleached	5%	kg and m ²
5408.32.00	Dyed	5%	kg and m ²
5408.33.00	Of yarns of different colours	5%	kg and m ²
5408.34.00	Printed	5%	kg and m ²

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. Headings 55.01 and 5502.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
55.01 5501.10.00 5501.20.00 5501.30.00 5501.40.00 5501.90.00	Synthetic filament tow. Of nylon or other polyamides Of polyesters Acrylic or modacrylic Of polypropylene Other	Free Free Free Free Free	kg kg kg kg kg
5502.00.00	Artificial filament tow.	Free	kg
55.03 5503.11.00 5503.19.00 5503.20.00 5503.30.00 5503.40.00 5503.90.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Of nylon or other polyamides: Of aramids Other Of polyesters Acrylic or modacrylic Of polypropylene Other	Free Free Free Free Free Free	kg kg kg kg kg kg
55.04 5504.10.00 5504.90.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning. Of viscose rayon Other	Free Free	kg kg
55.05 5505.10.00 5505.20.00	Waste (including noils, yarn waste and garneted stock) of man-made fibres. Of synthetic fibres Of artificial fibres	Free Free	kg kg
55.06 5506.10.00 5506.20.00 5506.30.00 5506.90.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning. Of nylon or other polyamides Of polyesters Acrylic or modacrylic Other	Free Free Free Free	kg kg kg kg
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
5508.10.00	Of synthetic staple fibres:		
5508.10.10	Not put up for retail sale	Free	kg
5508.10.20	Put up for retail sale	Free	kg
5508.20.00	Of artificial staple fibres:		
5508.20.10	Not put up for retail sale	Free	kg
5508.20.20	Put up for retail sale	Free	kg
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	Single yarn	Free	kg
5509.12.00	Multiple (folded) or cabled yarn Containing 85% or more by weight of polyester staple fibres:	Free	kg
5509.21.00	Single yarn	Free	kg
5509.22.00	Multiple (folded) or cabled yarn Containing 85% or more by weight of acrylic or modacrylic staple fibres:	Free	kg
5509.31.00	Single yarn	Free	kg
5509.32.00	Multiple (folded) or cabled yarn Other yarn, containing 85% or more by weight of synthetic staple fibres:	Free	kg
5509.41.00	Single yarn	Free	kg
5509.42.00	Multiple (folded) or cabled yarn Other yarn, of polyester staple fibres:	Free	kg
5509.51.00	Mixed mainly or solely with artificial staple fibres	Free	kg
5509.52.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.53.00	Mixed mainly or solely with cotton	Free	kg
5509.59.00	Other Other yarn, of acrylic or modacrylic staple fibres:	Free	kg
5509.61.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.62.00	Mixed mainly or solely with cotton	Free	kg
5509.69.00	Other Other yarn:	Free	kg
5509.91.00	Mixed mainly or solely with wool or fine animal hair	Free	kg
5509.92.00	Mixed mainly or solely with cotton	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5509.99.00	Other	Free	kg
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	Single yarn	Free	kg
5510.12.00	Multiple (folded) or cabled yarn	Free	kg
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	Free	kg
5510.30.00	Other yarn, mixed mainly or solely with cotton	Free	kg
5510.90.00	Other yarn	Free	kg
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	kg
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	kg
5511.30.00	Of artificial staple fibres	5%	kg
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	Unbleached or bleached	5%	kg and m ²
5512.19.00	Other	5%	kg and m ²
	Containing 85% or more by weight of acrylic or Modacrylic staple fibres:		
5512.21.00	Unbleached or bleached	5%	kg and m ²
5512.29.00	Other	5%	kg and m ²
	Other:		
5512.91.00	Unbleached or bleached	5%	kg and m ²
5512.99.00	Other	5%	kg and m ²
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². Unbleached or bleached:		
5513.11.00	Of polyester staple fibres, plain weave	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m ²
5513.13.00	Other woven fabrics of polyester staple fibres	5%	kg and m ²
5513.19.00	Other woven fabrics	5%	kg and m ²
	Dyed:		
5513.21.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5513.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m ²
5513.29.00	Other woven fabrics	5%	kg and m ²
	Of yarns of different colours:		
5513.31.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5513.39.00	Other woven fabrics	5%	kg and m ²
	Printed:		
5513.41.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5513.49.00	Other woven fabrics	5%	kg and m ²
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².		
	Unbleached or bleached:		
5514.11.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m ²
5514.19.00	Other woven fabrics	5%	kg and m ²
	Dyed:		
5514.21.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m ²
5514.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m ²
5514.29.00	Other woven fabrics	5%	kg and m ²
5514.30.00	Of yarns of different colours	5%	kg and m ²
	Printed:		
5514.41.00	Of polyester staple fibres, plain weave	5%	kg and m ²
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m ²
5514.43.00	Other woven fabrics of polyester staple fibres	5%	kg and m ²
5514.49.00	Other woven fabrics	5%	kg and m ²
55.15	Other woven fabrics of synthetic staple fibres.		
	Of polyester staple fibres:		
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5515.12.00	Mixed mainly or solely with man-made filaments	5%	kg and m ²
5515.13.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m ²
5515.19.00	Other	5%	kg and m ²
5515.21.00	Of acrylic or modacrylic staple fibres: Mixed mainly or solely with man-made filaments	5%	kg and m ²
5515.22.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m ²
5515.29.00	Other	5%	kg and m ²
5515.91.00	Other woven fabrics: Mixed mainly or solely with man-made filaments	5%	kg and m ²
5515.99.00	Other	5%	kg and m ²
55.16	Woven fabrics of artificial staple fibres. Containing 85% or more by weight of artificial stable fibres:		
5516.11.00	Unbleached or bleached	5%	kg and m ²
5516.12.00	Dyed	5%	kg and m ²
5516.13.00	Of yarns of different colours	5%	kg and m ²
5516.14.00	Printed	5%	kg and m ²
	Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	Unbleached or bleached	5%	kg and m ²
5516.22.00	Dyed	5%	kg and m ²
5516.23.00	Of yarns of different colours	5%	kg and m ²
5516.24.00	Printed	5%	kg and m ²
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	Unbleached or bleached	5%	kg and m ²
5516.32.00	Dyed	5%	kg and m ²
5516.33.00	Of yarns of different colours	5%	kg and m ²
5516.34.00	Printed	5%	kg and m ²
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	Unbleached or bleached	5%	kg and m ²
5516.42.00	Dyed	5%	kg and m ²
5516.43.00	Of yarns of different colours	5%	kg and m ²
5516.44.00	Printed	5%	kg and m ²
	Other:		
5516.91.00	Unbleached or bleached	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5516.92.00	Dyed	5%	kg and m ²
5516.93.00	Of yarns of different colours	5%	kg and m ²
5516.94.00	Printed	5%	kg and m ²

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 5811.00;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.10.10	Sanitary towels and tampons	20%	kg
5601.10.20	Napkins and napkin liners for babies	20%	kg
5601.10.90	Other	25%	kg
5601.20.00	Wadding; other articles of wadding:		
5601.21.00	Of cotton:		
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons	Free	kg
5601.21.20	Rolls of wadding for cigarette filter tips	5%	kg
5601.21.30	Articles of wadding	5%	kg
5601.21.90	Other	5%	kg
5601.22.00	Of man-made fibres:		
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg
5601.22.20	Rolls of wadding for cigarette filter tips	5%	kg
5601.22.30	Articles of wadding	5%	kg
5601.22.90	Other	5%	kg
5601.29.00	Other:		
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg
5601.29.20	Rolls of wadding for cigarette filter tips	5%	kg
5601.29.30	Articles of wadding	5%	kg
5601.29.90	Other	5%	kg
5601.30.00	Textile flock and dust and mill neps	Free	kg
56.02	Felt, whether or not impregnated, coated, covered or laminated.		
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics Other felt, not impregnated, coated, covered or laminated:	5%	kg
5602.21.00	Of wool or fine animal hair	5%	kg
5602.29.00	Of other textile materials	5%	kg
5602.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
56.03 5603.11.00 5603.12.00 5603.13.00 5603.14.00 5603.91.00 5603.92.00 5603.93.00 5603.94.00	Nonwovens, whether or not impregnated, coated, covered or laminated. Of man-made filaments: Weighing not more than 25 g/m ² Weighing more than 25 g/m ² but not more than 70 g/m ² Weighing more than 70 g/m ² but not more than 150 g/m ² Weighing more than 150 g/m ² Other: Weighing not more than 25 g/m ² Weighing more than 25 g/m ² but not more than 70 g/m ² Weighing more than 70 g/m ² but not more than 150 g/m ² Weighing more than 150 g/m ²	5% 5% 5% 5% 5% 5% 5% 5%	kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ² kg and m ²
56.04 5604.10.00 5604.90.00	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics. Rubber thread and cord, textile covered Other	5% 5%	kg kg
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal.	5%	kg
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	kg
56.07 5607.21.00	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. Of sisal or other textile fibres of the genus <i>Agave</i> : Binder or baler twine	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5607.29.00	Other:		
5607.29.10	Other twine and ropes	5%	kg
5607.29.90	Other	5%	kg
	Of polyethylene or polypropylene:		
5607.41.00	Binder or baler twine	5%	kg
5607.49.00	Other:		
5607.49.10	Twine and ropes	5%	kg
5607.49.90	Other	5%	kg
5607.50.00	Of other synthetic fibres:		
5607.50.10	Twine and ropes	5%	kg
5607.50.90	Other	5%	kg
5607.90.00	Other:		
5607.90.10	Of jute	5%	kg
5607.90.90	Other	5%	kg
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
	Of man-made textile materials:		
5608.11.00	Made up fishing nets	Free	kg
5608.19.00	Other:		
5608.19.10	Net shopping bags	25%	kg
5608.19.90	Other	5%	kg
5608.90.00	Other:		
5608.90.10	Made up fishing nets	Free	kg
5608.90.20	Net shopping bags	25%	kg
5608.90.90	Other	5%	kg
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included.	25%	kg

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.		
5701.10.00	Of wool or fine animal hair	25%	kg and m ²
5701.90.00	Of other textile materials	25%	kg and m ²
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.		
5702.10.00	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	25%	kg and m ²
5702.20.00	Floor coverings of coconut fibres (coir) Other, of pile construction, not made up:	25%	kg and m ²
5702.31.00	Of wool or fine animal hair	25%	kg and m ²
5702.32.00	Of man-made textile materials	25%	kg and m ²
5702.39.00	Of other textile materials Other, of pile construction, made up:	25%	kg and m ²
5702.41.00	Of wool or fine animal hair	25%	kg and m ²
5702.42.00	Of man-made textile materials	25%	kg and m ²
5702.49.00	Of other textile materials	25%	kg and m ²
5702.50.00	Other, not of pile construction, not made up Other, not of pile construction, made up:	25%	kg and m ²
5702.91.00	Of wool or fine animal hair	25%	kg and m ²
5702.92.00	Of man-made textile materials	25%	kg and m ²
5702.99.00	Of other textile materials	25%	kg and m ²
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.		
5703.10.00	Of wool or fine animal hair	25%	kg and m ²
5703.20.00	Of nylon or other polyamides	25%	kg and m ²
5703.30.00	Of other man-made textile materials	25%	kg and m ²
5703.90.00	Of other textile materials	25%	kg and m ²
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.		
5704.10.00	Tiles, having a maximum surface area of 0.3 m ²	25%	kg and m ²
5704.90.00	Other	25%	kg and m ²
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	25%	kg and m ²

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 purposes of heading 5803.00 "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 purposes 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 5805.00)

7. In addition to the products of heading 5809.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		
5801.10.00	Of wool or fine animal hair	5%	kg and m ²
	Of cotton:		
5801.21.00	Uncut weft pile fabrics	5%	kg and m ²
5801.22.00	Cut corduroy	5%	kg and m ²
5801.23.00	Other weft pile fabrics	5%	kg and m ²
5801.24.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m ²
5801.25.00	Warp pile fabrics, cut	5%	kg and m ²
5801.26.00	Chenille fabrics	5%	kg and m ²
	Of man-made fibres:		
5801.31.00	Uncut weft pile fabrics	5%	kg and m ²
5801.32.00	Cut corduroy	5%	kg and m ²
5801.33.00	Other weft pile fabrics	5%	kg and m ²
5801.34.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m ²
5801.35.00	Warp pile fabrics, cut	5%	kg and m ²
5801.36.00	Chenille fabrics	5%	kg and m ²
5801.90.00	Of other textile materials	5%	kg and m ²
58.02	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. Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	Unbleached	5%	kg and m ²
5802.19.00	Other	5%	kg and m ²
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	5%	kg and m ²
5802.30.00	Tufted textile fabrics	5%	kg and m ²
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	5%	kg and m ²
58.04	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.		
5804.10.00	Tulles and other net fabrics	5%	kg and m ²
	Mechanically made lace:		
5804.21.00	Of man-made fibres	5%	kg
5804.29.00	Of other textile materials	5%	kg
5804.30.00	Hand-made lace	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5805.00.00	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.	5%	kg and m ²
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	kg and m ²
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	kg and m ²
	Other woven fabrics:		
5806.31.00	Of cotton	5%	kg and m ²
5806.32.00	Of man-made fibres	5%	kg and m ²
5806.39.00	Of other textile materials	5%	kg and m ²
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	kg and m ²
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		
5807.10.00	Woven	15%	kg
5807.90.00	Other	15%	kg
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		
5808.10.00	Braids in the piece	5%	kg
	Other	5%	kg
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	kg and m ²
58.10	Embroidery in the piece, in strips or in motifs.		
5810.10.00	Embroidery without visible ground	5%	kg
	Other embroidery:		
5810.91.00	Of cotton	5%	kg
5810.92.00	Of man-made fibres	5%	kg
5810.99.00	Of other textile materials	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5811.00.00	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.	5%	kg and m ²

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803.00 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 5811.00;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 5907.00).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.00.

5. Heading 5907.00 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 5910.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908.00 to 5910.00), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 5908.00 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	kg and m ²
5901.90.00	Other	5%	kg and m ²
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
5902.10.00	Of nylon or other polyamides	5%	kg and m ²
5902.20.00	Of polyesters	5%	kg and m ²
5902.90.00	Other	5%	kg and m ²
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		
5903.10.00	With poly (vinyl chloride)	5%	kg and m ²
5903.20.00	With polyurethane	5%	kg and m ²
5903.90.00	Other	5%	kg and m ²
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
5904.10.00	Linoleum	25%	kg and m ²
5904.90.00	Other	25%	kg and m ²
5905.00.00	Textile wall coverings.	5%	kg and m ²
59.06	Rubberised textile fabrics, other than those of heading 59.02.		
5906.10.00	Adhesive tape of a width not exceeding 20 cm Other:	5%	kg
5906.91.00	Knitted or crocheted	5%	kg and m ²
5906.99.00	Other	5%	kg
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	5%	kg
5909.00.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	5%	kg
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	5%	kg
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.		
5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	kg
5911.20.00	Bolting cloth, whether or not made up Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	5%	kg
5911.31.00	Weighing less than 650 g/m ²	5%	kg
5911.32.00	Weighing 650 g/m ² or more	5%	kg
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	kg
5911.90.00	Other	5%	kg

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.		
6001.10.00	“Long pile” fabrics	5%	kg and m ²
	Looped pile fabrics:		
6001.21.00	Of cotton	5%	kg and m ²
6001.22.00	Of man-made fibres	5%	kg and m ²
6001.29.00	Of other textile materials	5%	kg and m ²
	Other:		
6001.91.00	Of cotton	5%	kg and m ²
6001.92.00	Of man-made fibres	5%	kg and m ²
6001.99.00	Of other textile materials	5%	kg and m ²
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	kg and m ²
6002.90.00	Other	5%	kg and m ²
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.		
6003.10.00	Of wool or fine animal hair	5%	kg and m ²
6003.20.00	Of cotton	5%	kg and m ²
6003.30.00	Of synthetic fibres	5%	kg and m ²
6003.40.00	Of artificial fibres	5%	kg and m ²
6003.90.00	Other	5%	kg and m ²
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	kg and m ²
6004.90.00	Other	5%	kg and m ²
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.		
	Of cotton:		
6005.21.00	Unbleached or bleached	5%	kg and m ²

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6005.22.00	Dyed	5%	kg and m ²
6005.23.00	Of yarns of different colours	5%	kg and m ²
6005.24.00	Printed	5%	kg and m ²
	Of synthetic fibres:		
6005.31.00	Unbleached or bleached	5%	kg and m ²
6005.32.00	Dyed	5%	kg and m ²
6005.33.00	Of yarns of different colours	5%	kg and m ²
6005.34.00	Printed	5%	kg and m ²
	Of artificial fibres:		
6005.41.00	Unbleached or bleached.	5%	kg and m ²
6005.42.00	Dyed	5%	kg and m ²
6005.43.00	Of yarns of different colours	5%	kg and m ²
6005.44.00	Printed	5%	kg and m ²
6005.90.00	Other	5%	kg and m ²
60.06	Other knitted or crocheted fabrics.		
6006.10.00	Of wool or fine animal hair	5%	kg and m ²
	Of cotton:		
6006.21.00	Unbleached or bleached	5%	kg and m ²
6006.22.00	Dyed	5%	kg and m ²
6006.23.00	Of yarns of different colours	5%	kg and m ²
6006.24.00	Printed	5%	kg and m ²
	Of synthetic fibres:		
6006.31.00	Unbleached or bleached	5%	kg and m ²
6006.32.00	Dyed	5%	kg and m ²
6006.33.00	Of yarns of different colours	5%	kg and m ²
6006.34.00	Printed	5%	kg and m ²
	Of artificial fibres:		
6006.41.00	Unbleached or bleached	5%	kg and m ²
6006.42.00	Dyed	5%	kg and m ²
6006.43.00	Of yarns of different colours	5%	kg and m ²
6006.44.00	Printed	5%	kg and m ²
6006.90.00	Other	5%	kg and m ²

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 6309.00; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes 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 fulfill 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 purposes 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 purposes 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 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 6113.00.
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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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	25%	kg and No
6101.30.00	Of man-made fibres	25%	kg and No
6101.90.00	Of other textile materials	25%	kg and No
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 than those of heading 61.04.		
6102.10.00	Of wool or fine animal hair	25%	kg and No
6102.20.00	Of cotton	25%	kg and No
6102.30.00	Of man-made fibres	25%	kg and No
6102.90.00	Of other textile materials	25%	kg and No
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:		
6103.10.10	Shirt-jac suits	25%	kg and No
6103.10.90	Other	25%	kg and No
	Ensembles:		
6103.22.00	Of cotton	25%	kg and No
6103.23.00	Of synthetic fibres	25%	kg and No
6103.29.00	Of other textile materials	25%	kg and No
	Jackets and blazers:		
6103.31.00	Of wool or fine animal hair:		
6103.31.10	Shirt-jac or shirt-jac suits	25%	kg and No
6103.31.90	Other	25%	kg and No
6103.32.00	Of cotton:		
6103.32.10	Shirt-jac suits	25%	kg and No
6103.32.90	Other	25%	kg and No
6103.33.00	Of synthetic fibres:		
6103.33.10	Shirt-jac suits	25%	kg and No
6103.33.90	Other	25%	kg and No
6103.39.00	Of other textile materials:		
6103.39.10	Shirt-jacs	25%	kg and No
6103.39.90	Other	25%	kg and No
	Trousers, bib and brace overalls, breeches and shorts:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6103.41.00	Of wool or fine animal hair:		
6103.41.10	Trousers and shorts	25%	kg and No
6103.41.90	Other	25%	kg and No
6103.42.00	Of cotton:		
6103.42.10	Trousers and shorts	25%	kg and No
6103.42.90	Other	25%	kg and No
6103.43.00	Of synthetic fibres:		
6103.43.10	Trousers and shorts	25%	kg and No
6103.43.90	Other	25%	kg and No
6103.49.00	Of other textile materials:		
6103.49.10	Trousers and shorts	25%	kg and No
6103.49.90	Other	25%	kg and No
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 fibres	25%	kg and No
6104.19.00	Of other textile materials	25%	kg and No
	Ensembles:		
6104.22.00	Of cotton	25%	kg and No
6104.23.00	Of synthetic fibres	25%	kg and No
6104.29.00	Of other textile materials	25%	kg and No
	Jackets and blazers:		
6104.31.00	Of wool or fine animal hair	25%	kg and No
6104.32.00	Of cotton	25%	kg and No
6104.33.00	Of synthetic fibres	25%	kg and No
6104.39.00	Of other textile materials	25%	kg and No
	Dresses:		
6104.41.00	Of wool or fine animal hair	25%	kg and No
6104.42.00	Of cotton	25%	kg and No
6104.43.00	Of synthetic fibres	25%	kg and No
6104.44.00	Of artificial fibres	25%	kg and No
6104.49.00	Of other textile materials	25%	kg and No
	Skirts and divided skirts:		
6104.51.00	Of wool or fine animal hair	25%	kg and No
6104.52.00	Of cotton	25%	kg and No
6104.53.00	Of synthetic fibres	25%	kg and No
6104.59.00	Of other textile materials	25%	kg and No
	Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	Of wool or fine animal hair	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6104.62.00	Of cotton	25%	kg and No
6104.63.00	Of synthetic fibres	25%	kg and No
6104.69.00	Of other textile materials	25%	kg and No
61.05	Men's or boys' shirts, knitted or crocheted.		
6105.10.00	Of cotton	25%	kg and No
6105.20.00	Of man-made fibres	25%	kg and No
6105.90.00	Of other textile materials	25%	kg and No
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
6106.10.00	Of cotton:		
6106.10.10	Blouses and shirt-blouses	25%	kg and No
6106.10.20	Shirts	25%	kg and No
6106.20.00	Of man-made fibres:		
6106.20.10	Blouses and short-blouses	25%	kg and No
6106.20.20	Shirts	25%	kg and No
6106.90.00	Of other textile materials:		
6106.90.10	Blouses and short-blouses	25%	kg and No
6106.90.20	Shirts	25%	kg and No
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	25%	kg and No
6107.12.00	Of man-made fibres	25%	kg and No
6107.19.00	Of other textile materials	25%	kg and No
	Nightshirts and pyjamas:		
6107.21.00	Of cotton	25%	kg and No
6107.22.00	Of man-made fibres	25%	kg and No
6107.29.00	Of other textile materials	25%	kg and No
	Other:		
6107.91.00	Of cotton	25%	kg and No
6107.99.00	Of other textile materials	25%	kg and No
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	Slips and petticoats:		
6108.11.00	Of man-made fibres	25%	kg and No
6108.19.00	Of other textile materials	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6108.21.00	Briefs and panties: Of cotton	25%	kg and No
6108.22.00	Of man-made fibres	25%	kg and No
6108.29.00	Of other textile materials	25%	kg and No
6108.31.00	Nightdresses and pyjamas: Of cotton	25%	kg and No
6108.32.00	Of man-made fibres	25%	kg and No
6108.39.00	Of other textile materials	25%	kg and No
6108.91.00	Other: Of cotton:		
6108.91.10	Undergarments	25%	kg and No
6108.91.90	Other	25%	kg and No
6108.92.00	Of man-made fibres:		
6108.92.10	Undergarments	25%	kg and No
6108.92.90	Other	25%	kg and No
6108.99.00	Of other textile materials:		
6108.99.10	Undergarments	25%	kg and No
6108.99.90	Other	25%	kg and No
61.09	T-shirts, singlets and other vests, knitted or crocheted.		
6109.10.00	Of cotton:		
6109.10.10	T-shirts	25%	kg and No
6109.10.20	Singlets and other vests	25%	kg and No
6109.90.00	Of other textile materials:		
6109.90.10	T-shirts	25%	kg and No
6109.90.20	Singlets and other vests	25%	kg and No
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
	Of wool or fine animal hair:		
6110.11.00	Of wool	25%	kg and No
6110.12.00	Of Kashmir (cashmere) goats	25%	kg and No
6110.19.00	Other	25%	kg and No
6110.20.00	Of cotton	25%	kg and No
6110.30.00	Of man-made fibres	25%	kg and No
6110.90.00	Of other textile materials	25%	kg and No
61.11	Babies' garments and clothing accessories, knitted or crocheted.		
6111.20.00	Of cotton:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	25%	kg and No
6111.20.90	Other	25%	kg and No
6111.30.00	Of synthetic fibres:		
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	25%	kg and No
6111.30.90	Other	25%	kg and No
6111.90.00	Of other textile materials:		
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	25%	kg and No
6111.90.90	Other	25%	kg and No
61.12	Track suits, ski suits and swimwear, knitted or crocheted.		
	Track suits:		
6112.11.00	Of cotton	25%	kg and No
6112.12.00	Of synthetic fibres	25%	kg and No
6112.19.00	Of other textile materials	25%	kg and No
6112.20.00	Ski suits	25%	kg and No
	Men's or boys' swimwear:		
6112.31.00	Of synthetic fibres	25%	kg and No
6112.39.00	Of other textile materials	25%	kg and No
	Women's or girls' swimwear:		
6112.41.00	Of synthetic fibres	25%	kg and No
6112.49.00	Of other textile materials	25%	kg and No
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00.	25%	kg and No
61.14	Other garments, knitted or crocheted.		
6114.20.00	Of cotton	25%	kg and No
6114.30.00	Of man-made fibres	25%	kg and No
6114.90.00	Of other textile materials	25%	kg and No
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.		
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins) Other panty hose and tights:	15%	kg and pair

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	15%	kg and pair
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	15%	kg and pair
6115.29.00	Of other textile materials	15%	kg and pair
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15%	kg and pair
	Other:		
6115.94.00	Of wool or fine animal hair:		
6115.94.10	Socks and ankle-socks	15%	kg and pair
6115.94.90	Other	15%	kg and pair
6115.95.00	Of cotton:		
6115.95.10	Socks and ankle-socks	15%	kg and pair
6115.95.90	Other	15%	kg and pair
6115.96.00	Of synthetic fibres:		
6115.96.10	Socks and ankle-socks	15%	kg and pair
6115.96.90	Other	15%	kg and pair
6115.99.00	Of other textile materials:		
6115.99.10	Socks and ankle-socks	15%	kg and pair
6115.99.90	Other	25%	kg and pair
61.16	Gloves, mittens and mitts, knitted or crocheted.		
6116.10.00	Impregnated, coated or covered with plastics or rubber	20%	kg and pair
	Other:		
6116.91.00	Of wool or fine animal hair	20%	kg and pair
6116.92.00	Of cotton	20%	kg and pair
6116.93.00	Of synthetic fibres	20%	kg and pair
6116.99.00	Of other textile materials	20%	kg and pair
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
	Shawls, scarves, mufflers, mantillas, veils and the like	25%	kg and No
6117.80.00	Other accessories:		
6117.80.10	Ties, bow ties and cravats	25%	kg and No
6117.80.90	Other	25%	kg and No
6117.90.00	Parts	5%	kg and No

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 6309.00; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (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 fulfill 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 62.07 or 62.08) 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 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 62.11.

4. For the purposes of heading 62.09:

- (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 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "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.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13).

Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. 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.

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.01	<p>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</p> <p>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</p>		
6201.11.00	Of wool or fine animal hair	25%	kg and No
6201.12.00	Of cotton	25%	kg and No
6201.13.00	Of man-made fibres	25%	kg and No
6201.19.00	Of other textile materials	25%	kg and No
	Other:		
6201.91.00	Of wool or fine animal hair	25%	kg and No
6201.92.00	Of cotton	25%	kg and No
6201.93.00	Of man-made fibres	25%	kg and No
6201.99.00	Of other textile materials	25%	kg and No
62.02	<p>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</p> <p>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</p>		
6202.11.00	Of wool or fine animal hair	25%	kg and No
6202.12.00	Of cotton	25%	kg and No
6202.13.00	Of man-made fibres	25%	kg and No
6202.19.00	Of other textile materials	25%	kg and No
	Other:		
6202.91.00	Of wool or fine animal hair	25%	kg and No
6202.92.00	Of cotton	25%	kg and No
6202.93.00	Of man-made fibres	25%	kg and No
6202.99.00	Of other textile materials	25%	kg and No
62.03	<p>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</p> <p>Suits:</p>		
6203.11.00	Of wool or fine animal hair:		
6203.11.10	Shirt-jac suits	25%	kg and No
6203.11.90	Other	25%	kg and No
6203.12.00	Of synthetic fibres:		
6203.12.10	Shirt-jac suits	25%	kg and No
6203.12.90	Other	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6203.19.00	Of other textile materials:		
6203.19.10	Shirt-jac suits	25%	kg and No
6203.19.90	Other	25%	kg and No
	Ensembles:		
6203.22.00	Of cotton	25%	kg and No
6203.23.00	Of synthetic fibres	25%	kg and No
6203.29.00	Of other textile materials	25%	kg and No
	Jackets and blazers:		
6203.31.00	Of wool or fine animal hair:		
6203.31.10	Shirt-jac suits	25%	kg and No
6203.31.90	Other	25%	kg and No
6203.32.00	Of cotton:		
6203.32.10	Shirt-jac suits	25%	kg and No
6203.32.90	Other	25%	kg and No
6203.33.00	Of synthetic fibres:		
6203.33.10	Shirt-jac suits	25%	kg and No
6203.33.90	Other	25%	kg and No
6203.39.00	Of other textile materials:		
6203.39.10	Shirt-jac suits	25%	kg and No
6203.39.90	Other	25%	kg and No
	Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	Of wool or fine animal hair:		
6203.41.10	Trousers and shorts	25%	kg and No
6203.41.90	Other	25%	kg and No
6203.42.00	Of cotton:		
6203.42.10	Denim trousers and shorts	25%	kg and No
6203.42.20	Other trousers and shorts	25%	kg and No
6203.42.90	Other	25%	kg and No
6203.43.00	Of synthetic fibres:		
6203.43.10	Trousers and shorts	25%	kg and No
6203.43.90	Other	25%	kg and No
6203.49.00	Of other textile materials:		
6203.49.10	Trousers and shorts	25%	kg and No
6203.49.90	Other	25%	kg and No
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	Suits:		
6204.11.00	Of wool or fine animal hair	25%	kg and No
6204.12.00	Of cotton	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6204.13.00	Of synthetic fibres	25%	kg and No
6204.19.00	Of other textile materials	25%	kg and No
	Ensembles:		
6204.21.00	Of wool or fine animal hair	25%	kg and No
6204.22.00	Of cotton	25%	kg and No
6204.23.00	Of synthetic fibres	25%	kg and No
6204.29.00	Of other textile materials	25%	kg and No
	Jackets and blazers:		
6204.31.00	Of wool or fine animal hair	25%	kg and No
6204.32.00	Of cotton	25%	kg and No
6204.33.00	Of synthetic fibres	25%	kg and No
6204.39.00	Of other textile materials	25%	kg and No
	Dresses:		
6204.41.00	Of wool or fine animal hair	25%	kg and No
6204.42.00	Of cotton	25%	kg and No
6204.43.00	Of synthetic fibres	25%	kg and No
6204.44.00	Of artificial fibres	25%	kg and No
6204.49.00	Of other textile materials	25%	kg and No
	Skirts and divided skirts:		
6204.51.00	Of wool or fine animal hair	25%	kg and No
6204.52.00	Of cotton	25%	kg and No
6204.53.00	Of synthetic fibres	25%	kg and No
6204.59.00	Of other textile materials	25%	kg and No
	Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	Of wool or fine animal hair:		
6204.61.10	Trousers and shorts	25%	kg and No
6204.61.90	Other	25%	kg and No
6204.62.00	Of cotton:		
6204.62.10	Trousers and shorts	25%	kg and No
6204.62.90	Other	25%	kg and No
6204.63.00	Of synthetic fibres:		
6204.63.10	Trousers and shorts	25%	kg and No
6204.63.90	Other	25%	kg and No
6204.69.00	Of other textile materials:		
6204.69.10	Trousers and shorts	25%	kg and No
6204.69.90	Other	25%	kg and No
62.05	Men's or boys' shirts.		
6205.20.00	Of cotton	25%	kg and No
6205.30.00	Of man-made fibres	25%	kg and No
6205.90.00	Of other textile materials	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.06 6206.10.00 6206.10.10 6206.10.20 6206.20.00 6206.20.10 6206.20.20 6206.30.00 6206.30.10 6206.30.20 6206.40.00 6206.40.10 6206.40.20 6206.90.00 6206.90.10 6206.90.20	Women's or girls' blouses, shirts and shirt-blouses. Of silk or silk waste: Blouses and shirt-blouses Shirts Of wool or fine animal hair: Blouses and shirt-blouses Shirts Of cotton: Blouses and shirt-blouses Shirts Of man-made fibres: Blouses and shirt-blouses Shirts Of other textile materials: Blouses and shirt-blouses Shirts	 25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	 kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No
62.07 6207.11.00 6207.19.00 6207.21.00 6207.22.00 6207.29.00 6207.91.00 6207.91.10 6207.91.20 6207.91.90 6207.99.00 6207.99.10 6207.99.20 6207.99.90	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. Underpants and briefs: Of cotton Of other textile materials Nightshirts and pyjamas: Of cotton Of man-made fibres Of other textile materials Other: Of cotton: Bathrobes, dressing gowns and similar articles Singlets and other vests Other Of other textile materials: Bathrobes, dressing gowns and similar articles Singlets and other vests Other	 25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	 kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles. Slips and petticoats: 6208.11.00 Of man-made fibres 6208.19.00 Of other textile materials: 6208.19.10 Of cotton 6208.19.90 Of other Nightdresses and pyjamas: 6208.21.00 Of cotton 6208.22.00 Of man-made fibres 6208.29.00 Of other textile materials Other: 6208.91.00 Of cotton: 6208.91.10 Négligés,bathrobes, dressing gowns and similar articles 6208.91.90 Other 6208.92.00 Of man-made fibres: 6208.92.10 Négligés,bathrobes, dressing gowns and similar articles 6208.92.90 Other 6208.99.00 Of other textile materials: 6208.99.10 Négligés,bathrobes, dressing gowns and similar articles 6208.99.90 Other	25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25% 25%	kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No
62.09	Babies' garments and clothing accessories. 6209.20.00 Of cotton: 6209.20.10 Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses 6209.20.90 Other 6209.30.00 Of synthetic fibres: 6209.30.10 Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses 6209.30.90 Other 6209.90.00 Of other textile materials: 6209.90.10 Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses 6209.90.90 Other	25% 25% 25% 25% 25% 25% 25%	kg and No kg and No kg and No kg and No kg and No kg and No kg and No
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00. 6210.10.00 Of fabrics of heading No. 56.02 or 56.03	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00	25%	kg and No
6210.30.00	Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00	25%	kg and No
6210.40.00	Other men's or boys' garments	25%	kg and No
6210.50.00	Other women's or girls' garments	25%	kg and No
62.11	Track suits, ski suits and swimwear; other garments. Swimwear:		
6211.11.00	Men's or boys'	25%	kg and No
6211.12.00	Women's or girls'	25%	kg and No
6211.20.00	Ski suits	25%	kg and No
	Other garments, men's or boys':		
6211.32.00	Of cotton	25%	kg and No
6211.33.00	Of man-made fibres	25%	kg and No
6211.39.00	Of other textile materials	25%	kg and No
	Other garments, women's or girls':		
6211.41.00	Of wool or fine animal hair	25%	kg and No
6211.42.00	Of cotton	25%	kg and No
6211.43.00	Of man-made fibres	25%	kg and No
6211.49.00	Of other textile materials	25%	kg and No
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		
6212.10.00	Brassières	25%	kg and No
6212.20.00	Girdles and panty-girdles	25%	kg and No
6212.30.00	Corselettes	25%	kg and No
6212.90.00	Other	25%	kg and No
62.13	Handkerchiefs.		
6213.20.00	Of cotton	25%	kg and No
6213.90.00	Of other textile materials	25%	kg and No
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.		
6214.10.00	Of silk or silk waste	25%	kg and No
6214.20.00	Of wool or fine animal hair	25%	kg and No
6214.30.00	Of synthetic fibres	25%	kg and No
6214.40.00	Of artificial fibres	25%	kg and No
6214.90.00	Of other textile materials	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.15 6215.10.00 6215.20.00 6215.90.00	Ties, bow ties and cravats. Of silk or silk waste Of man-made fibres Of other textile materials	25% 25% 25%	kg and No kg and No kg and No
62.16 6216.00.10 6216.00.90	Gloves, mittens and mitts. Industrial gloves Other	10% 20%	kg and No kg and No
62.17 6217.10.00 6217.90.00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. Accessories Parts	25% 5%	kg and No kg

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 6309.00.
3. Heading 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 5705.00 and tapestries of heading 5805.00;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - OTHER MADE UP TEXTILE ARTICLES		
63.01	Blankets and travelling rugs.		
6301.10.00	Electric blankets	25%	kg
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25%	kg
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	25%	kg
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25%	kg
6301.90.00	Other blankets and travelling rugs	25%	kg
63.02	Bed linen, table linen, toilet linen and kitchen linen.		
6302.10.00	Bed linen, knitted or crocheted	20%	kg
	Other bed linen, printed:		
6302.21.00	Of cotton	20%	kg
6302.22.00	Of man-made fibres	20%	kg
6302.29.00	Of other textile materials	20%	kg
	Other bed linen:		
6302.31.00	Of cotton	20%	kg
6302.32.00	Of man-made fibres	20%	kg
6302.39.00	Of other textile materials	20%	kg
6302.40.00	Table linen, knitted or crocheted	20%	kg
	Other table linen:		
6302.51.00	Of cotton	20%	kg
6302.53.00	Of man-made fibres	20%	kg
6302.59.00	Of other textile materials	20%	kg
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg
	Other:		
6302.91.00	Of cotton	20%	kg
6302.93.00	Of man-made fibres	20%	kg
6302.99.00	Of other textile materials	20%	kg
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.		
	Knitted or crocheted:		
6303.12.00	Of synthetic fibres:		
6303.12.10	Curtains (including drapes)	25%	kg and No
6303.12.90	Other	25%	kg and No
6303.19.00	Of other textile materials:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6303.19.10	Curtains (including drapes)	25%	kg and No
6303.19.90	Other	25%	kg and No
	Other:		
6303.91.00	Of cotton	25%	kg and No
6303.92.00	Of synthetic fibres	25%	kg and No
6303.99.00	Of other textile materials	25%	kg and No
63.04	Other furnishing articles, excluding those of heading 94.04.		
	Bedspreads:		
6304.11.00	Knitted or crocheted	25%	kg
6304.19.00	Other	25%	kg
	Other:		
6304.91.00	Knitted or crocheted	25%	kg
6304.92.00	Not knitted or crocheted, of cotton:		
6304.92.10	Woven wall hangings	25%	kg
6304.92.90	Other	25%	kg
6304.93.00	Not knitted or crocheted, of synthetic fibres:		
6304.93.10	Woven wall hangings	25%	kg
6304.93.90	Other	25%	kg
6304.99.00	Not knitted or crocheted, of other textile materials:		
6304.99.10	Woven wall hangings	25%	kg
6304.99.90	Other	25%	kg
63.05	Sacks and bags, of a kind used for the packing of goods.		
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5%	kg and No
6305.20.00	Of cotton	5%	kg and No
	Of man-made textile materials:		
6305.32.00	Flexible intermediate bulk containers	5%	kg and No
6305.33.00	Other, of polyethylene or polypropylene strip or the like	5%	kg and No
6305.39.00	Other	5%	kg and No
6305.90.00	Of other textile materials	5%	kg and No
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		
	Tarpaulins, awnings and sunblinds:		
6306.12.00	Of synthetic fibres:		
6306.12.10	Tarpaulins	5%	kg
6306.12.20	Awnings	15%	kg
6306.12.30	Sunblinds	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6306.19.00	Of other textile materials:		
6306.19.10	Tarpaulins	5%	kg
6306.19.20	Awnings	15%	kg
6306.19.90	Sunblinds	15%	kg
	Tents:		
6306.22.00	Of synthetic fibres	25%	kg
6306.29.00	Of other textile materials	25%	kg
6306.30.00	Sails	15%	kg
6306.40.00	Pneumatic mattresses	15%	kg
	Other:		
6306.91.00	Of cotton	15%	kg
6306.99.00	Of other textile materials	15%	kg
63.07	Other made up articles, including dress patterns.		
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg
6307.20.00	Life-jackets and life-belts	Free	kg
6307.90.00	Other:		
6307.90.10	Dress patterns, of canvas	Free	kg
6307.90.20	Dress patterns, of other textile materials	25%	kg
6307.90.30	Flags, pennants and banners	25%	kg
6307.90.40	Pin cushions	25%	kg
6307.90.50	Sanitary towels	20%	kg
6307.90.90	Other	20%	kg
	II – SETS		
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	kg
	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS		
6309.00.00	Worn clothing and other worn articles.	10%	kg
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
6310.10.00	Sorted	Free	kg
6310.90.00	Other	Free	kg

