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# Memorandum D10-17-15

## Information Requirements for Textiles and Textile Products

### In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

1. This memorandum outlines the commodity information required in order to classify textiles and textile products in the [Customs Tariff](#). Only the information needed to classify imported goods is required.
2. Importers and agents are encouraged to provide as much of the required information as is available with the release or accounting document packages to facilitate review by the Canada Border Services Agency (CBSA). Officers will ask for this information during the tariff classification review process if it is not included in the release or accounting documents.
3. The provision of commodity information as described in this memorandum is in addition to any certificates or other documents that the CBSA requires. Some tariff items have reduced or free rates of duty that include conditional relief requirements. To meet provisions for these tariff items, the textiles and textile products must have particular characteristics or uses. This information should be provided at the time of entry and be available on request by the CBSA. The benefits of tariff items specifying eligibility criteria may not be claimed if the information is not available.
4. The CBSA may review tariff classification during a post-audit verification. A verification can take place within four years after the date of entry. Accordingly, it is recommended that importers retain representative samples of imported goods to substantiate the classification of those goods. This is especially recommended for tariff items that have reduced or free rates of duty.

## Guidelines and General Information

### General information requirements for all textile commodities

1. Separate descriptions are required for shipments containing more than one type of commodity.
2. A full description is required for all textile and textile products. This includes the:
  - (a) Nature of the product (e.g., fibre, yarn, or fabric).
  - (b) Full trade name, specification numbers, and style.
  - (c) Fibre content – percentage by weight of each type of fibre must be shown. Use generic terms for fibres, e.g., wool, cotton, jute, nylon, polyester, viscose rayon, cellulose acetate, or polypropylene.
  - (d) Number of metres or units, whichever applies. If the products are sets, specify quantities of each article. For metres, specify whether they are linear metres or square metres, and give the width (in centimetres).
  - (e) Total net weight (of goods or material only, not including packaging such as bobbins, shells, or containers), stating the units used.
  - (f) Total weight, including support if required (e.g., sewing thread).

## Information required for certain textiles and textile products

3. These requirements include:

(a) Fibres

- (i) For silk and vegetable fibres, indicate stage of processing such as raw, retted, or scutched.
- (ii) For wool fibres, indicate stage of processing such as greasy, degreased, or carbonized. Specify if shorn or otherwise obtained (e.g., pulled wool).
- (iii) Specify the condition at the time of importation (e.g., slivers, laps, or rovings), and whether the product has been carded, combed, or otherwise processed.
- (iv) Indicate the staple length (in millimetres).

(b) Tow

- (i) Length (in metres).
- (ii) Turns per metre.
- (iii) Size per individual filament (in decitex).
- (iv) Total measurement (in decitex).

(c) Waste – Specify the type of waste such as noils, yarn waste, garnetted stock, lap and sliver ends, textile flock, or textile dust.

(d) Yarns, sewing threads, monofilament and strips

(i) Yarns and sewing threads

- (1) Type of yarn such as staple fibre (spun or discontinuous), filament (continuous), high tenacity (for the purposes of the Harmonized Commodity Description and Coding System (HS)), textured, partially oriented yarn, gimped, chenille, loop wale-yarn, sewing thread, yarn impregnated, coated, or covered or sheathed with rubber or plastic.
- (2) Processing system used—for wool and animal hair. For wool, specify whether carded (woollen) or combed (worsted); for cotton, specify whether uncombed (carded) or combed.
- (3) Number of plies (e.g., single or multiple). For classification as sewing thread in the HS, yarn must be multiple (folded) or cable yarn.
- (4) Turns per metre (for filament yarns only).
- (5) Linear density/yarn size (in decitex).
- (6) Specify if put up for retail sale for the purposes of the HS.
- (7) Actual use (e.g., apparel, carpet, knitting, or embroidery).
- (8) Spun yarns, type of spinning used (e.g., ring-spun, open end, air-jet, worsted, core-spun).
- (9) For sewing thread, state whether the yarn has been dressed. For classification as sewing thread in the HS, yarn must be dressed.
- (10) For sewing thread, indicate final twist, “S” or “Z.” For classification as sewing thread in the HS, yarn must have a final “Z” twist.
- (11) For sewing thread, indicate the type of support and give weight (in grams) including weight of support. For classification as sewing thread in the HS, yarn must be put up on a support of a weight (including support) of not more than 1000g.

(ii) Monofilaments

- (1) Measurement in decitex.

- (2) Cross-sectional dimension (in millimetres).
- (3) Length (in centimetres).
- (iii) Strip and the like
  - Width or apparent width (in millimetres).
- (e) Twine, cordage, ropes and cables
  - (i) Linear density/yarn size (in decitex).
  - (ii) Circumference (in millimetres).
- (f) Netting of twine, cordage, or rope
  - (i) Specify whether or not made-up.
  - (ii) For made-up netting, specify the actual use (e.g., fishing nets, safety nets, net shopping bags, or hammocks).
- (g) Fabrics
  - (i) Construction (e.g., woven, felt, non-woven, knitted, crocheted, braided, knotted or wadding).
  - (ii) If woven fabric indicate:
    - (1) Width (in centimetres) and weight per unit area (grams per square metre).
    - (2) Type of weave such as plain, twill (specify whether 3-thread, 4-thread, cross twill, or other), satin, or leno.
    - (3) Type of fabric such as gauze, duck, printcloth, broadcloth, poplin, denim, corduroy, pile, chenille, terry, or billiard cloth.
    - (4) Composition:
      - a. Fibre content—percentage by weight of each type of fibre (e.g., percentage of cotton and polyester in a polyester-cotton fabric)
      - b. Type of fibre used (e.g., filament vs. staple fibres).
      - c. Whether fabric contains elastomeric yarns.
    - (5) State of processing such as unbleached, bleached, dyed, of yarns of different colours, or printed. Fabrics dyed white are considered bleached fabrics for the purposes of the HS. (Cross-dyed fabrics are classified as yarns of different colour for the purposes of the HS.)
    - (6) Actual use (e.g., for apparel or tires). This information must be provided when using a tariff item that has a conditional relief requirement. Proof of actual certification is required (e.g., written certification from the actual user).
    - (7) Specify whether the fabric has been brushed or napped.
    - (8) Specify whether the fabric contains textured or non-textured yarns.
    - (9) If containing 85% or more by weight of cotton, indicate linear density/yarn size of both warp and weft yarns (in decitex).
    - (10) If of artificial or synthetic filament yarn, specify whether or not obtained from high tenacity yarn.
    - (11) For woven pile fabrics, specify warp or weft pile, and indicate if uncut or cut.
    - (12) If narrow woven fabric, specify if ribbon; indicate if fabric contains elastomeric yarn or rubber thread (specify percentage).
    - (13) Micronage (average diameter in microns) of wool fibre, if required.

- (14) If made from strip, specify width of strip (in millimetres).
- (15) If made from monofilament, specify cross-sectional dimension of monofilament (in millimetres).
- (16) If claiming to be gauze of heading 58.03, specify the weave, often known as leno weave, and whether it is in accordance with Note 3 to Chapter 58.
- (iii) If wadding, felt, or nonwovens, indicate:
- (1) Process of manufacture such as spunbonded, meltblown, wet-laid, dry-laid, or needling.
  - (2) If of filaments or staple fibres.
  - (3) If impregnated, coated, covered, or laminated, and the polymer used.
  - (4) Width (in centimetres) and weight per unit area (in grams per square metre).
  - (5) Type of binder(s) used.
  - (6) Actual use (e.g., as shoulder pads, cigarette filters, fabric softener, for use by a hairdresser, or for use as stuffing).
  - (7) For wadding treated with an agglutinating substance, indicate whether the substance has penetrated into the inner layers.
  - (8) Provide weight (in grams per square metre).
- (iv) If knitted or crocheted fabrics, indicate:
- (1) Type of fabric such as “long pile”, looped pile, single knit, or double knit.
  - (2) Knitting system used (i.e., warp or weft).
  - (3) Width (in centimetres).
  - (4) Actual use (e.g., for apparel or non-apparel).
  - (5) For pile fabrics, specify if cut or uncut.
  - (6) Whether it contains elastomeric or rubber thread, and the percentage.
  - (7) If made from strip, specify width of strip (in millimetres).
  - (8) If made from monofilament, specify maximum cross-sectional dimension of monofilament (in millimetres).
- (v) If impregnated, coated, covered, laminated, or rubberized fabrics, indicate:
- (1) Construction of the textile layer(s) such as woven, knitted, crocheted, or braided.
  - (2) Fibre content—percentage by weight of each type of fibre (e.g., percentage of cotton and polyester in a polyester-cotton fabric).
  - (3) Type of coating(s) used such as rubber, poly(vinyl chloride) (PVC), polyurethane, wax, or textile flock.
  - (4) Whether entirely or partially impregnated, coated, covered, or laminated.
  - (5) Whether impregnated, coated, covered, or laminated on one or both faces.
  - (6) Indication on whether the coating is visible or not visible to the naked eye.
  - (7) Whether cellular or non-cellular coating. If cellular, a full description of the fabric is required to determine if it is present merely for reinforcing purposes.
  - (8) Width (in centimetres).
  - (9) Actual use (e.g., painting canvas, book covers, wicks, fire hoses, tarpaulins, or tires).
  - (10) For multilayered products, the information noted above must be given for each layer.

(11) If coated with rubber, provide weight (in grams per square metre).

*(h)* Carpets

(i) Specify type of construction (e.g., machine knotted, hand knotted, machine woven, hand woven, tufted, pile, or knitted).

(ii) Specify whether or not made-up (e.g., made directly to size, hemmed, lined, fringed, or assembled).

(iii) Dimensions.

(iv) Trade designation for woven carpets such as Axminster, Wilton, Kelem, Schumacks, or Karamanie.

*(i)* Wall coverings, specify width (centimetres).

*(j)* Transmission or conveyer belts, specify width (millimetres). Specify whether they are in rolls, endless, or cut to length with the ends joined together or furnished with fastenings for joining them together.

*(k)* Textile articles for technical uses

(i) Specify use such as for paper making machines, asbestos-cement machines, offset printing, or filters.

(ii) Specify weight per unit area in grams per square metre.

*(l)* Articles of apparel and clothing accessories

(i) Specify fibre content such as polyester, cotton, or rayon, and construction of the textile material from which the product is made such as knitted, crocheted, woven, nonwoven, coated, impregnated, or laminated.

(ii) Specify type such as blouse, shirt, trousers, overcoat, cape, wind jacket, shorts, gloves, scarves, ties, bowties, tracksuit, swimsuit, or ski suit.

(iii) If a knitted upper garment, indicate the number of stitches per centimetre both vertically and horizontally.

(iv) Specify the gender and age of the individual for whom the articles are intended (e.g., babies, girls, women, boys, or men). Babies' garments and clothing accessories apply to articles for young children of a body height not exceeding 86 centimetres.

(v) If men's or boy's shirts, indicate whether or not with a tailored collar.

(vi) If knitted or crocheted jerseys, pullovers, or cardigans, or waistcoats of cotton or man-made fibres, or knitted or crocheted tracksuits of synthetic fibres, indicate if brushed or fleeced.

(vii) If knitted or crocheted hosiery, specify yarn linear density/yarn size (decitex).

(viii) If gloves, mittens, or mitts, state the use (e.g., for work, for dress, or for liners).

(ix) If trousers, bib and brace overalls, breeches, shorts, nightshirts, night-dresses, or pyjamas of cotton, not knitted or crocheted, indicate the type of fabric (e.g., corduroy, denim, or flannelette).

(x) If handkerchiefs, shawls, scarves, veils and the like, not knitted or crocheted, state the dimensions in centimetres (e.g., 40 centimetres by 60 centimetres).

*(m)* Bed linen, table linen, toilet linen, and kitchen linen

(i) Specify function (e.g., bed sheets, pillowcases, tablecloths, serviettes, bath towels, or washcloths).

(ii) If bed linen not knitted or crocheted, specify whether printed or not and whether of cotton or man-made fibres, specify type of fabric (i.e., flannelette, percale, or muslin).

*(n)* Other made-up textile articles

(i) Specify type of article (e.g., curtains, interior blinds, bedspreads, wall hangings, sails, awnings, tents, dusters, cleaning cloths, life jackets, dress patterns, garment bags, racket covers, or face masks) and specify fibre content of the textile material.

- (ii) For tarpaulins, indicate if specially shaped (e.g., for vehicles or machines) and specify fibre content of the textile material.
- (iii) For belts, specify whether or not for occupational use (e.g., for electricians or aviators).
- (iv) For shoelaces, specify whether or not braided.

### Additional Information

4. For certainty regarding the tariff classification of a product, importers may request an advance ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, \*Advance Rulings for Tariff Classification\*](#).
5. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	4500-6
<b>Legislative References</b>	<a href="#">Customs Tariff</a>
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-17-15 dated April 28, 2005