



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Ottawa, December 14, 2011

MEMORANDUM D10-14-60

In Brief

TARIFF CLASSIFICATION OF TEXTILE SHELLS USED IN THE MANUFACTURE OF ARTICLES OF SUBHEADING 9404.90

This memorandum explains the administrative policy of the Canada Border Services Agency regarding the tariff classification of textile shells used in the manufacture of articles of subheading 9404.90.



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Legislation

Customs Tariff

63.07	Other made up articles, including dress patterns.
6307.90	- Other
6307.90.50 00	- - - Shells for use in the manufacture of articles of subheading 9404.90

GUIDELINES AND GENERAL INFORMATION

1. Shells are articles of textile that are used in the manufacture of articles of subheading 9404.90. They are filled and finished as, for example, duvets, comforters, cushions, or pillows.
2. They do not include finished products, such as pillowcases of heading 63.02 or cushion covers (shams) of heading 63.04.

Tariff Classification Policy

3. Textile shells are properly classified under tariff item 6307.90.50 (Shells for use in the manufacture of articles of subheading 9404.90).

4. Importers are encouraged to consider obtaining an Advance Ruling for certainty regarding the classification of a particular good. Further information on Advance Rulings may be obtained in Memorandum D11-11-3, *Advance Rulings for Tariff Classification*, available on our Web site at www.cbsa.gc.ca under "Publications and Forms".

REFERENCES

ISSUING OFFICE – Tariff, Origin and Valuation Division Trade Programs and CARM Directorate Programs Branch	HEADQUARTERS FILE – HS6307.90
LEGISLATIVE REFERENCES – <i>Customs Tariff</i>	OTHER REFERENCES – D11-11-3
SUPERSEDED MEMORANDA “D” – N/A	

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