

Memorandum D10-17-40

Ottawa, June 9, 2015

Tariff Classification of Woven Chenille Fabrics

In Brief

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

This memorandum outlines the Canada Border Services Agency's (CBSA) administrative policy regarding the classification of woven chenille fabrics of two or more textile yarn materials.

Legislation

Customs Tariff

Section XI, Note 2

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purpose of the above rule:

(*a*) Gimped horsehair yarn (heading 51.10) and metallized yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

Heading 58.01 (relevant portions)

58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06	
	- Of cotton:	
5801.26.00 00	Chenille fabrics	
	- Of man-made fibres:	
5801.36.00 00	Chenille fabrics	
5801.90	- Of other textile materials	
5801.90.90.00	Other	



Guidelines and General Information

1. Pile fabrics are generally composed of a ground or base fabric using warp and weft yarns, which support the pile surface. The pile can be raised loops, tufts (cut loops), cut interlacings of double cloths, or other yarns or fibres deliberately placed to stand away from the fabric.

2. Chenille fabrics have a pile that is created by the use of chenille yarns. Explanatory Note (B) to heading 58.01 states that:

"**Chenille fabrics** are very similar to the chenille carpets of heading 57.02; like these, their pile surface (usually on both sides) is produced by chenille yarns. They are generally manufactured by means of an additional weft of chenille yarn or by inserting chenille yarn, in different lengths and colours, into the warp during weaving of the ground fabric. "

3. Chenille yarn is described in Explanatory Note (B) to heading 56.06, as follows:

(a) Chenille yarn consists generally of two or more strands of textile yarn twisted together and gripping short ends of textile yarn that may be practically perpendicular to them; the strands are sometimes maintained in loops formed on a hosiery loom. In all cases, it looks like yarn tufted with pile threads throughout its length. It is usually manufactured directly on special looms (ring twister and Raschel knitting machines, for example) or by cutting up special leno fabric; in the latter process, after the fabric has been cut along either side of each group of warp threads, it is these warp threads (ground and crossing threads) which serve as support in the chenille yarn, and the weft which forms the pile.

(*b*) The heading also covers chenille yarn obtained by fixing textile flock to a core of textile yarn. In this process the core yarn passes through a glue bath and subsequently through a chamber where the textile flock is fixed radially to the core under influence of a high-tension electrostatic field.

(c) Chenille yarn is used, inter alia, in the manufacture of chenille fabrics (heading 58.01) or of numerous articles such as furnishings, bedding, carpets, trimmings, apparel.

4. In classifying fabric containing chenille yarn where the textile material of the loop or tuft differs from that of the ground fabric, reference must be made to Subheading Note 2 to Section XI.

5. Part (A) to that note directs that products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

6. Part (B) provides three instructions 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.

7. Subheading Note 2 to Section XI indicates that in classifying textile products consisting of a ground fabric and a pile surface, no account shall be taken of the ground fabric. Fabrics containing chenille yarns qualify as a pile fabric, as outlined in the Explanatory Notes to heading 58.01. Paragraph (B) of Subheading Note 2 therefore applies, and the ground fabric is not taken into account in the determination of classification.

8. Accordingly, the classification of chenille fabrics is based on the composition of the chenille yarn and occurs under the provisions of heading 58.01.

9. The exception is instances in which chenille yarns are minimal or incidental to the composition of the fabric, such as in the presence of an occasional decorative emblem or tuft of chenille yarn. In terms of a percentage

measurement, this exception would apply to cases where the percentage of chenille yarn is less than 1% of the total composition of the fabric. In such cases, the fabric will not be regarded as a chenille (or pile) fabric, and classification will be based on composition and construction of the entire fabric.

Additional Information

10. For certainty regarding the tariff classification of a product, importers may request an advance ruling for tariff classification. Details on how to make such a request are found in <u>Memorandum D11-11-3</u>, <u>Advance Rulings for</u> <u>Tariff Classification</u>.

11. 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**.

References		
Issuing Office	Trade and Anti-dumping Programs Directorate	
Headquarters File	HS 5801.26, HS 5801.36	
Legislative References	Customs Tariff	
Other References	<u>D11-11-3</u>	
Superseded Memorandum D	D10-17-40 dated March 23, 2006	