



# Memorandum D10-14-59

Ottawa, January 6, 2016

## Tariff Classification of Textile Fabric or Material Combined With Plates, Sheets or Strips of Cellular Plastic, and Garments Made up of Such Fabric

### In Brief

The editing revisions made in this memorandum further clarify existing policies or procedures.

This memorandum outlines the policy of the Canada Border Services Agency (CBSA) regarding the tariff classification of textile fabric or material combined with plates, sheets or strip of cellular plastics and garments made up of such fabric.

### Legislation

[Customs Tariff](#) – Headings: 39.20, 39.21, 56.02, 56.03, 59.03, 61.13 and 62.10

#### Notes:

Chapter 39, Note 2(p)

Section XI, Note 1(h)

Chapter 56, Note 3

Chapter 59, Note 2

#### World Customs Organization

#### Explanatory Notes to the Harmonized System

Chapter 39, General Notes- Plastics and textile combinations

Wall or ceiling coverings which comply with Note 9 to this Chapter are classified in heading 39.18. Otherwise, the classification of plastics and textile combinations is essentially governed by Note 1 (h) to Section XI, Note 3 to Chapter 56 and Note 2 to Chapter 59. The following products are also covered by this Chapter:

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(d) Plates, sheets and strip of cellular plastics combined with textile fabrics (as defined in Note 1 to Chapter 59), felt or nonwovens, where the textile is present merely for reinforcing purposes. In this respect, unfigured, unbleached, bleached or uniformly dyed textile fabrics, felt or nonwovens, when applied to one face only of these plates, sheets or strip, are regarded as serving merely for reinforcing purposes. Figured, printed or more elaborately worked textiles (e.g., by raising) and special products, such as pile fabrics, tulle and lace and textile products of heading 58.11, are regarded as having a function beyond that of mere reinforcement.

Plates, sheets and strip of cellular plastics combined with textile fabric on both faces, whatever the nature of the fabric, are excluded from this Chapter (generally heading 56.02, 56.03 or 59.03).

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## **Guidelines and General Information**

1. Combinations of plastic and textile are, for the most part, governed by Note 1(h) to Section XI, Note 3 to Chapter 56 and Note 2 to Chapter 59.
2. Note 1(h) to Section XI excludes woven, knitted or crocheted fabrics, felt or nonwovens that are impregnated, coated, covered or laminated with plastic, or articles made from such material, of Chapter 39.
3. Note 3(c) to Chapter 56 and Note 2(a)(5) to Chapter 59 exclude, from the specified headings, any felts, nonwovens or textile fabrics that are combined with “plates, sheets or strip” of cellular plastic, provided the textile fabric or material is “present merely for reinforcing purposes”.
4. To determine if plates, sheets or strip of cellular plastic combined with textile fabric or material are classified in Section XI or in Chapter 39 two elements must be considered. The first is whether the cellular plastic constitutes a plate, sheet or strip, and the second is whether the textile fabric or material is present merely for reinforcing purposes.

### **Interpretation of “plates, sheets or strip” and “film or foil” of plastics**

5. Headings 39.19, 39.20 and 39.21 refer to certain plates, sheets, film, foil and strip of plastics. However, Note 3(c) to Chapter 56 and Note 2(a)(5) to Chapter 59 refer only to plates, sheets and strip of cellular plastic.
6. To distinguish plastic plates, sheets and strip from plastic film or foil, the CBSA considers film or foil to have a maximum thickness of 0.010 in. (0.25 mm). Therefore, the cellular plastic may only be considered to be a plate, sheet, or strip if the importer is able to substantiate that it is thicker than 0.25mm.

### **Interpretation of the term “merely for reinforcing purposes”**

7. The term “merely for reinforcing purposes” is a condition that needs to be met only if a plate, sheet or strip of cellular plastic is combined with a textile fabric or material.
8. In accordance with the ordinary meaning of the word “merely”, the CBSA interprets the condition “merely for reinforcing purposes” as applying to fabric or material that has no other purpose than to support, or strengthen, the structural integrity of the plate, sheet or strip of cellular plastic.
9. Therefore, if the textile fabric or material has any purpose beyond reinforcing the structural integrity of the cellular plastic, the product remains classified in Chapter 56 or Chapter 59, as appropriate.
10. Factors indicating that the textile fabric or material has a purpose other than merely reinforcing the cellular plastic include fashion, drape or style as well as features that impart functionality or qualities such as durability, reduced friction, protection from the elements.
11. In order for a textile fabric or material that has been combined with a plate, sheet or strip of cellular plastic to be considered “merely for reinforcing purposes”, it must be demonstrated that the textile fabric or material has no other function or role.
12. An example of a textile fabric, that has been combined with a plate, sheet or strip of cellular plastic in which the textile fabric would be considered merely for reinforcing purposes would be a loosely woven, unfigured and unbleached fabric applied to one face of a cellular plastic sheet embossed with a leather-like grain pattern. Such would also be the case if the textile fabric was instead a nonwoven material added for strength.
13. In all cases, if a garment is made up from plates, sheets or strip of cellular plastic combined with a textile fabric or material, and the textile fabric or material faces the exterior, it is considered to have a purpose beyond reinforcing the structural integrity of the cellular plastic.

### **Tariff classification of cellular plastic combined with textile fabric or material**

14. Film or foil of cellular plastic combined with textile fabric or material is classified in the appropriate Chapter of Section XI-Textile and Textile Articles.

15. A plate, sheet or strip of cellular plastic combined with textile fabric or material is classified in Chapter 56 or Chapter 59, as appropriate, unless it can be demonstrated that the textile is merely for reinforcing purposes. If the textile is merely for reinforcing purposes it is classified in Chapter 39.

### **Tariff classification of garments made from cellular plastic combined with textile fabric or material**

16. The Canadian International Trade Tribunal decision in [\*Helly Hansen Leisure Canada Inc. vs. the President of the Canada Border Services Agency \(Appeal No. AP-2006-054\)\*](#) established precedent on the classification of garments made from a plate, sheet or strip of cellular plastic combined with textile fabric.

17. The textile fabric used to make the garment at issue was found to have characteristics beyond merely reinforcing the structural integrity of the cellular plastic and the specific goods were therefore classified as a textile product of Chapter 62.

18. The tariff classification of a garment made up from cellular plastics combined with textile fabric or material is dependent upon the classification of the fabric or material.

19. Garments, made up from cellular plastic combined with the textile fabric or material of Chapter 56 or Chapter 59, are classified in Chapter 61 or Chapter 62, as appropriate.

### **Additional Information**

20. For certainty regarding the tariff classification of a product, importers may request an advance ruling on tariff classification. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, \*Advance Rulings for Tariff Classification\*](#).

21. 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="#"><i>Customs Tariff</i></a>
<b>Other References</b>	<a href="#">D11-11-3</a> WCO Explanatory Notes to the Harmonized System <i>Encyclopedia of Polymer Science and Technology: Plastics, Resins, Rubbers, Fibers</i> , Volume 9 (page 764), 1 <sup>st</sup> Edition <a href="#">ASTM D6988 - 08 Standard Guide for Determination of Thickness of Plastic Film Test Specimens</a> <a href="#">Appeal No. AP-2006-054</a>
<b>Superseded Memorandum D</b>	D10-14-59 dated December 20, 2012