

**GENERAL AGREEMENT  
ON TARIFFS AND TRADE**

**RESTRICTED**  
**COM.TEX/SB/1876\***  
30 November 1993  
Special Distribution

(93-2019)

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**Textiles Surveillance Body**

Original: English

**ARRANGEMENT REGARDING INTERNATIONAL TRADE IN TEXTILES**

**Notification under Article 4**

**Extension and modification of the agreement between  
Canada and Pakistan**

The Textiles Surveillance Body received a notification from Canada of an extension and modification of its agreement with Pakistan for the period 1 January to 31 December 1993.<sup>1</sup>

The TSB, pursuant to its procedures regarding notifications made under Article 4,<sup>2</sup> has examined the relevant documentation and is forwarding the text of the notification to participating countries for their information.

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<sup>1</sup>The bilateral agreement, amendments and a previous extension are contained in COM.TEX/SB/1307, 1426, 1557, 1684 and 1752.

<sup>2</sup>See COM.TEX/SB/35, Annex B.

\*English only/Anglais Seulement/Inglés solamente

**CANADA - PAKISTAN TEXTILE AND CLOTHING CONSULTATIONS**  
**AGREED RECORD OF DISCUSSIONS**

1. Delegations representing the Government of Canada and the Government of the Islamic Republic of Pakistan met on 22-24 December 1992, in Ottawa, to discuss the extension of the Memorandum of Understanding between the Government of Canada and the Government of the Islamic Republic of Pakistan relating to the export from Pakistan of certain textiles and textile products for import into Canada (MOU), and the conversion of the restraint structure in the MOU to one based on the Harmonized System of Commodity Description and Coding System ("the HS").
2. The two delegations agreed to extend the MOU for a 12 month period to 31 December 1993. This extension applies to all terms and conditions contained in the MOU. This extension is without prejudice to any changes which may be negotiated in the Uruguay Round covering trade in textile products.
3. The two delegations agreed that effective 1 January 1993, Annexes I and II to this Agreed Record will replace Annexes I, II, IV, V and VI of the MOU, and that Annex VII of the MOU regarding Pakistan Folklore items will now be Annex IV.

For the Government  
of Canada

For the Government of the  
Islamic Republic of Pakistan

Ottawa, Canada  
24 December 1992

ANNEX I - RESTRAINT LEVELSPAKISTANGROUP I

(A) Agreement Item No.	(B) Product Coverage Category	(B) Short Description	(C) 1993 Restraint Level (Units)	(D) Growth	(E) Swing	(F) Carryover/ Carry Forward	(F) Combined Flexibility (E) & (F)	(H) Conversion Factor (m <sup>2</sup> /unit)
2	2.0	Winter outerwear	417,081	6%	7%	11% (6%)	16%	3.5
3/4a	3.2 4.1 4.2	Ensembles, MBC; Suits & ensembles, WGC; Jackets & blazers WGC	1,077,678	6%	7%	11% (6%)	16%	3.5
5a	5.1 5.2 5.3 5.5	Trousers, MB; Trousers, WG; Trousers, C; Shorts, MBWGC	1,076,141	6%	7%	11% (6%)	16%	1.9
6	6.0	Tailored collar shirts, MBC	531,823	6%	7%	11% (6%)	16%	1.7
7	7.0	Woven shirts, blouses & similar articles	1,216,109	7%	7%	11% (6%)	16%	1.4
8a	8.1 8.2 8.3	(k/c) Shirts, blouses & similar articles; T-shirts; Sweatshirts	3,625,648	7%	7%	11% (6%)	16%	1.4
9	9.0	Underwear	868,133	6%	7%	11% (6%)	16%	0.5
10a	10.1	Sleepwear, MBWG	1,800,000	6%	7%	11% (6%)	16%	3.4

Note: k/c means knitted or crocheted.

**ANNEX I - RESTRAINT LEVELS****PAKISTAN****GROUP II**

(A) Agreement Item No.	(B) Product Coverage		(C) 1993 Restraint Level (Unit)	(D) Growth	(E) Swing	(F) Carryover/ Carry Forward	(F) Combined Flexibility (E) & (F)	(H) Conversion Factor (m <sup>2</sup> /unit)
	Category	Short Description						
41a	41.1	Bedsheets (NMB)	700,675	6%	7%	11% (6%)	16%	6.25
41b	41.2	Pillow cases (NMB)	599,677	6%	7%	11% (6%)	16%	1.25
42a (Note 2)	42.1	Toilet & kitchen linen, cotton terry, woven (KGM)	878,248	8%	7%	11% (6%)	16%	2.8
44	44	Work gloves & liners (PAR)	3,188,855	6%	7%	11% (6%)	16%	0.24

Note: No swing between products in Group I and products in Group II.

Note 2: Excludes code 6302.60.00.19, Other toilet and kitchen linen (including bar wipes) of sub-category 42.1.

**ANNEX II - PREAMBLE**

**PAKISTAN**

1. Unless otherwise indicated, gender means garments for men (M), boys (B) (sizes 8 to 18), women (W), girls (G) (sizes 7 to 16), children (C) (sizes 2 to 6X) and babies, of a body height not exceeding 86 cm (sizes 0 to 24 months).
2. Unless otherwise indicated, swing is permitted from adult garments to children's and babies' garments at a 3 to 5 ratio.
3. A partially manufactured textile article shall be taken to include an article unfinished or incomplete (including cut or shaped fabric for making such articles), provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include the article presented unassembled or disassembled.
4. Garments of indeterminate gender, including unisex garments are to be counted as of female gender.
5. Unless otherwise indicated, products covered by restraints under this arrangement in Group I and in Group II are those which predominate by weight of wool, cotton, or man-made fibres.

ANNEX II - CLOTHING CATEGORIESPAKISTANGROUP I

Short Description	Sub Category	Category	Long Description	Units
Coats, jackets & rainwear	1		<ul style="list-style-type: none"> <li>- Overcoats, raincoats, car-coats, capes, cloaks, and similar articles - <u>MBWGC, k/c &amp; woven</u>;</li> <li>- Anoraks (including ski-jackets) wind-cheaters, wind-jackets and similar articles - <u>MBWGC, k/c</u>;</li> <li>- anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those lined and designed to protect the wearer against the cold - <u>MBWGC, woven</u>;</li> <li>- garments, made up of fabrics of headings 59.03 (plastic), 59.06 (rubber) or 59.07 (other), containing 50% or more by weight of textile material - <u>MBWGC, k/c &amp; woven</u>;</li> <li>- lining of thermal characteristics suited for garments of sub-category 1.1 and 1.3 - <u>MBWGC, k/c &amp; woven</u>;</li> </ul>	NMB
- Coats		1.1	<ul style="list-style-type: none"> <li>- Overcoats, car-coats, capes &amp; cloaks, other than rainwear - <u>MBWGC, k/c &amp; woven</u>;</li> <li>- lining of thermal characteristics suited for garments of sub-category 1.1 and 1.3 - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	
- Jackets		1.2	<ul style="list-style-type: none"> <li>- Anoraks (including ski-jackets) wind-cheaters and wind-jackets - <u>MBWGC, k/c</u>;</li> <li>- anoraks (including ski-jackets), wind-cheaters and wind-jackets, other than those lined and designed to protect the wearer against the cold - <u>MBWGC, woven</u>.</li> </ul>	
- Rainwear		1.3	<ul style="list-style-type: none"> <li>- Raincoats and rainwear - <u>MBWGC, k/c &amp; woven</u>;</li> <li>- garments made up of fabrics of headings 59.03 (plastic), 59.06 (rubber) or 59.07 (other), containing 50% or more by weight of textile material - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	
Winter outerwear	2		<ul style="list-style-type: none"> <li>- Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, lined and designed to protect the wearer against the cold - <u>MBWGC, woven</u>;</li> <li>- bib and brace overalls (e.g. ski overalls), lined and designed to protect the wearer against the cold - <u>MBWGC, woven</u>;</li> <li>- trousers and breeches (e.g. ski pants), lined and designed to protect the wearer against the cold - <u>MBWGC, woven</u>;</li> <li>- ski suits - <u>MBWGC, woven</u>;</li> <li>- snowsuits, snowmobile suits and similar articles - <u>MBWGC, woven</u>;</li> <li>- lining of thermal characteristics suited for garments of sub-category 1.2 - <u>MBWGC, k/c &amp; woven</u>;</li> </ul>	NMB
- Winter outerwear, MBWG		2.1	<ul style="list-style-type: none"> <li>- Men's, boys', women's and girls'.</li> </ul>	
- Winter outerwear, C		2.2	<ul style="list-style-type: none"> <li>- Children's.</li> </ul>	

Short Description	Category	Sub Category	Long Description	Units
Male casual & fine wear  - Suits, MBC - Ensembles, MBC - Jackets & blazers, MBC	3	3.1 3.2 3.3	Suits, ensembles, jackets, blazers - <u>MBC, k/c &amp; woven</u> :  - Suits - <u>MBC, k/c &amp; woven</u> . - Ensembles - <u>MBC, k/c &amp; woven</u> . - Jackets and blazers - <u>MBC, k/c &amp; woven</u> .	NMB
Female casual & fine wear  - Suits & ensembles, WGC - Jackets & blazers, WGC - Dresses - Skirts	4	4.1 4.2 4.3 4.4	- Suits, ensembles, jackets, blazers, dresses, skirts, divided-skirts - <u>WGC, k/c &amp; woven</u> ; - Saris - <u>WGC, woven</u> :  - Suits and ensembles - <u>WGC, k/c &amp; woven</u> .  - Jackets and blazers - <u>WGC, k/c &amp; woven</u> .  - Dresses - <u>WGC, k/c &amp; woven</u> ; - Saris - <u>WGC, woven</u> . - Skirts and divided skirts - <u>WGC, k/c &amp; woven</u> .	NMB
Trousers, overalls & shorts  - Trousers, MB - Trousers, WG - Trousers, C - Overalls & coveralls - Shorts	5	5.1 5.2 5.3 5.4 5.5	- Trousers, bib and brace overalls, breeches, shorts - <u>MBWGC, k/c &amp; woven</u> ; - coveralls - <u>MBWGC, k/c &amp; woven</u> :  - Trousers and breeches - <u>MB, k/c &amp; woven</u> . - Trousers and breeches - <u>WG, k/c &amp; woven</u> . - Trousers and breeches - <u>C, k/c &amp; woven</u> . - Bib and brace overalls - <u>MBWGC, k/c &amp; woven</u> ; - coveralls - <u>MBWGC, k/c &amp; woven</u> . - Shorts - <u>MBWGC, k/c &amp; woven</u> .	NMB
Tailored collars shirts, MBC	6		Shirts (with tailored collar) - <u>MBC, k/c &amp; woven</u> .	NMB
Woven shirts, blouses & similar articles  - Woven shirts & similar articles, MB  - Woven blouses & similar articles, WG  - Woven shirts, blouses & similar articles, C	7	7.1 7.2 7.3	- Shirts, blouses, shirt-blouses - <u>MBWGC, woven</u> ; - other singlets and vests (other than of the underwear type) - <u>MBWGC, woven</u> ; - and other similar articles - <u>MBWGC, woven</u> :  - Men's & boys: - Shirts - <u>woven</u> . - other singlets and vests (other than of the underwear-type) - <u>woven</u> ; - and other similar articles - <u>woven</u> .  - Women's & girls': - shirts, blouses, shirt-blouses - <u>woven</u> ; - other singlets and vests (other than of the underwear type) - <u>woven</u> ; - and other similar articles - <u>woven</u> .  - Children's: - shirts, blouses, shirt-blouses - <u>woven</u> ; - other singlets and vests (other than of the underwear type) - <u>woven</u> ; - and other similar articles - <u>woven</u> .	NMB

Short Description	Sub Category	Long Description	Units
Athletic wear, k/c shirts, blouses & similar articles, T-shirts & sweatshirts	8	<ul style="list-style-type: none"> <li>- Shirts, blouses, shirt-blouses, <u>MBWGC, k/c</u>;</li> <li>- other singlets and vests (other than of the underwear type) - <u>MBWGC, k/c</u>;</li> <li>- and other similar articles - <u>MBWGC, k/c</u>;</li> <li>- T-shirts (other than of the underwear type), <u>MBWGC, k/c</u>;</li> <li>- brushed and fleeced pullovers (sweatshirts) - <u>MBWGC, k/c</u>;</li> <li>- ski suits - <u>MBWGC, k/c</u>;</li> <li>- track suits and other athletic wear - <u>MBWGC, k/c &amp; woven</u>;</li> </ul>	NMB
- k/c shirts, blouses & similar articles	8.1	<ul style="list-style-type: none"> <li>- Shirts, blouses, shirt-blouses - <u>MBWGC, k/c</u>;</li> <li>- other singlets and vests (other than of the underwear-type) - <u>MBWGC, k/c</u>;</li> <li>- and other similar articles - <u>MBWGC, k/c</u>.</li> </ul>	
- T-shirts	8.2	<ul style="list-style-type: none"> <li>- T-shirts (other than of the underwear type) - <u>MBWGC, - k/c</u>.</li> </ul>	
- Sweatshirts	8.3	<ul style="list-style-type: none"> <li>- Brushed or fleeced pullovers (sweatshirts) - <u>MBWGC, k/c</u>.</li> </ul>	
- Athletic wear	8.4	<ul style="list-style-type: none"> <li>- Ski suits - <u>MBWGC, k/c</u>;</li> <li>- track suits and other athletic wear - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	
Underwear	9	<ul style="list-style-type: none"> <li>- Underpants, briefs, panties, slips, petticoats and similar articles - <u>MBWGC, k/c &amp; woven</u>;</li> <li>- T-shirts (of the underwear type) - <u>MBWGC, k/c</u>;</li> <li>- singlets and other vests (of the underwear type) - <u>MBWGC, k/c &amp; woven</u>;</li> </ul>	NMB
- Underwear, MB	9.1	<ul style="list-style-type: none"> <li>- Men's &amp; boys'.</li> </ul>	
- Underwear, WG	9.2	<ul style="list-style-type: none"> <li>- Women's &amp; girls'.</li> </ul>	
- Underwear, C	9.3	<ul style="list-style-type: none"> <li>- Children's.</li> </ul>	
Sleepwear & bathrobes	10	<ul style="list-style-type: none"> <li>- Nightshirts, pyjamas, nightdresses, negligees, bathrobes, dressing gowns &amp; similar articles - <u>MBWGC, k/c &amp; woven</u>;</li> </ul>	NMB
- Sleepwear, MBWG	10.1	<ul style="list-style-type: none"> <li>- Nightshirts, pyjamas and nightdresses - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	
- Bathrobes, MBWG	10.2	<ul style="list-style-type: none"> <li>- Bathrobes, dressing gowns &amp; negligees - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	
- Sleepwear & bathrobes, C	10.3	<ul style="list-style-type: none"> <li>- Children's.</li> </ul>	
Sweaters	11	<ul style="list-style-type: none"> <li>- Jerseys, pullovers, cardigans, waist-coats, and similar articles - <u>MBWGC, k/c</u>;</li> </ul>	NMB
- Sweaters, MB	11.1	<ul style="list-style-type: none"> <li>- Men's &amp; boys'.</li> </ul>	
- Sweaters, WG	11.2	<ul style="list-style-type: none"> <li>- Women's &amp; girls'.</li> </ul>	
- Sweaters, C	11.3	<ul style="list-style-type: none"> <li>- Children's.</li> </ul>	
Swimwear	12	<ul style="list-style-type: none"> <li>- Swimwear - <u>MBWGC, k/c &amp; woven</u>.</li> </ul>	NMB
Foundation garments	13	<ul style="list-style-type: none"> <li>- Brassieres, girdles, panty-girdles and corselettes, whether or not knitted or crocheted.</li> </ul>	NMB

Short Description	Category	Sub Category	Long Description	Units
Babies' garments	14		Babies' garments:	NMB
- Coats, jackets & rainwear		14.1	- Coats, rainwear, snowsuits, jackets and similar articles.	
- Trousers, overalls & shorts		14.2	- Trousers, breeches, bib and brace overalls, coveralls and shorts.	
- Shirts, blouses & similar articles		14.3	- Shirts, blouses and similar articles.	
- T-shirts & sweatshirts		14.4	- T-shirts and sweatshirts.	
- Dresses & skirts		14.5	- Dresses and skirts.	
- Sleepwear		14.6	- Sleepwear.	
- Underclothing		14.7	- Underclothing.	
- Sweaters		14.8	- Jerseys, pullovers, cardigans and sweaters.	
- Other garments		14.9	- Other garments not elsewhere specified.	
Smocks & shop coats	16		Smocks and similar professional or shop coats - <u>MBWGC, woven.</u>	NMB
Other garments	17		- Garments made up of fabrics of Heading No. 56.02 (felt) or 56.03 (nonwovens), whether or not impregnated, coated, covered or laminated - <u>MBWGC &amp; babies;</u> - other garments not elsewhere specified - <u>MBWGC, k/c &amp; woven.</u>	NMB

ANNEX II - TEXTILE CATEGORIESPAKISTANGROUP II

Short Description	Sub Category	Category	Long Description	Units
Cotton yarn	21		Yarn of cotton (other than sewing thread), whether or not put for retail sale.	KGM
Nylon yarn	22		Yarn of nylon or other polyamide filament (other than sewing thread), whether or not put up for retail sale, including monofilament of less than 67 decitex; yarn of nylon or other polyamide staple fibres (other than sewing thread), whether or not put up for retail sale; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity nylon or other polyamides:	KGM
- Nylon filament yarn		22.1	- Yarn of nylon or other polyamide filament (other than sewing thread), whether or not put up for retail sale, including monofilament of less than 67 decitex; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity nylon or other polyamides:	
- Nylon staple yarn		22.2	- Yarn of nylon or other polyamide staple fibres (other than sewing thread), whether or not put up for retail sale.	
Polyester yarn	23		Yarn of polyester filaments (other than sewing thread), whether or not put up for retail sale, including polyester monofilament of less than 67 decitex; yarn of polyester staple fibres (other than sewing thread and poly/cotton yarns of category 24), whether or not put up for retail sale; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity polyesters:	KGM
- Polyester filament yarn		23.1	- Yarn of polyester filaments (other than sewing thread), whether or not put up for retail sale, including polyester monofilament of less than 67 decitex; textile yarn and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity polyesters:	
- Polyester staple yarn		23.2	- Yarn of polyester staple fibres (other than sewing thread and poly/cotton yarns of category 24), whether or not put up for retail sale.	
Poly/cotton yarn	24		Yarn of polyester staple fibres (other than sewing thread), mixed mainly or solely with cotton, whether or not put up for retail sale.	KGM
Acrylic staple yarn	25		Yarn of acrylic or modacrylic staple fibres (other than sewing thread), whether or not put up for retail sale.	KGM

Note: Includes other yarns of Chapters 54, 55 and 56

Short Description	Sub Category	Long Description	Units
Artificial yarn	26	Yarn of artificial filament (other than sewing thread), whether or not put up for retail sale, including artificial monofilament of less than 67 decitex; yarns of artificial staple fibres, containing 85% or more by weight of viscose rayon staple fibres, not put up for retail sale; yarn of other artificial staple fibres (other than sewing thread), whether or not put for retail sale; textile yarn and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity viscose:	KGM
- Viscose yarn	26.1	- High tenacity and textured filament yarn of viscose rayon, not put up for retail sale; filament yarn of viscose rayon single, untwisted or with a twist, multiple or cabled, not put up for retail sale; yarns of artificial staple fibres, containing 85% or more by weight of viscose rayon staple fibres, not put up for retail sale; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics, of high tenacity viscose.	
- Other artificial filament yarn	26.2	- Other yarns of artificial filament (other than sewing thread), whether or not put up for retail sale.	
- Other artificial staple yarn	26.3	- Yarn of other artificial staple fibres (other than sewing thread), whether or not put up for retail sale.	
Wool & wool blend fabric	31	Woven fabrics of wool or fine animal hair; other woven fabrics, mixed mainly or solely with wool or fine animal hair; woven pile and chenille fabrics of wool or fine animal hair and gauze of wool; and similar fabrics, impregnated, coated, covered or laminated:	KGM
- Combed wool fabric	31.1	- Woven fabrics of combed wool or fine animal hair; other woven fabrics, mixed mainly or solely with combed wool or fine animal hair; gauze of combed wool; and similar fabrics, impregnated, coated, covered or laminated.	
- Other wool fabric	31.2	- Woven fabrics of carded wool or fine animal hair; other woven fabrics, mixed mainly or solely with carded wool or fine animal hair; woven pile and chenille fabrics of wool or fine animal hair and gauze of wool, other than combed; and similar fabrics, impregnated, coated, covered or laminated.	
Cotton fabric	32	Woven fabrics of cotton; woven pile, chenille and terry towelling fabrics and gauze of cotton; denim fabrics of cotton, weighing more than 200 g/m <sup>2</sup> of such fibres; and similar fabrics, impregnated, coated, covered or laminated:	KGM
- Cotton fabric, unbleached	32.1	- Woven fabrics of cotton, unbleached; woven pile, chenille and terry towelling fabrics of cotton, unbleached and gauze of cotton.	
- Cotton fabric, finished	32.2	- Woven fabrics of cotton, finished; woven pile, chenille and terry towelling fabrics of cotton, finished; and fabrics of Category 32.1 and 32.2, impregnated, coated, covered or laminated.	
- Denim fabric	32.3	- Denim fabrics of cotton, weighing more than 200 g/m <sup>2</sup> of such fibres; and similar fabrics, impregnated, coated, covered or laminated.	
Cut corduroy fabric	33	Cut corduroy, woven, of cotton and man-made fibres.	KGM

Short Description	Category	Sub Category	Long Description	Units
Nylon fabric	34		Woven fabrics obtained from high tenacity yarn of nylon or other polyamides; other woven fabrics of nylon or other polyamide filament or staple fibres; and similar fabrics, impregnated, coated, covered or laminated.	KGM
- Nylon fabric, unbleached		34.1	- Unbleached.	
- Nylon fabric, finished		34.2	- Finished; and fabrics of Category 34, impregnated, coated covered or laminated.	
Polyester filament fabric	35		Woven fabrics obtained from high tenacity yarn of polyesters; other woven fabrics of polyester filaments; other woven fabrics, mixed mainly or solely with polyester filaments; and similar fabrics, impregnated, coated, covered or laminated.	KGM
Poly/cotton fabric	36		Woven fabrics of cotton, containing less than 85% by weight, mixed mainly or solely with polyester staple fibres; woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton; and similar fabrics, impregnated, coated, covered or laminated:	KGM
- Poly/cotton fabric, unbleached		36.1	- Unbleached;	
- Poly/cotton fabric, finished		36.2	- Finished; and fabrics of Category 36, impregnated, coated, covered or laminated.	
Artificial fabric	37		Woven fabrics of rayon filament or staple fibres, mixed mainly or solely with polyester staple fibres; woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon filament or staple fibres; woven fabrics obtained from high tenacity yarn of viscose; other woven fabrics containing 85% or more by weight of artificial filament; woven fabrics containing 85% or more by weight of artificial staple fibres; and similar fabrics, impregnated, coated, covered or laminated:	KGM
- Poly/rayon fabric		37.1	- Woven fabrics of rayon filament or staple fibres, mixed mainly or solely with polyester staple fibres; woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon filament or staple fibres; and similar fabrics, impregnated, coated, covered or laminated.	
- Other artificial fabric		37.2	- Woven fabrics obtained from high tenacity yarn of viscose; other woven fabrics containing 85% or more by weight of artificial filament; woven fabrics containing 85% or more by weight of artificial staple fibres; and similar fabrics, impregnated, coated, covered or laminated.	
Bed sheets & pillow cases	41		Bed sheets and pillow cases, of cotton or man-made fibres:	NMB
- Bed sheets		41.1	- Bed sheets.	
- Pillow cases		41.2	- Pillow cases.	

Short Description	Category	Sub Category	Long Description	Units
<b>Toilet and Kitchen linen</b> - Toilet & kitchen linen, cotton terry, woven - Toilet & kitchen linen, cotton terry, k/c - Toilet & kitchen linen, other	42	42.1 42.2 42.3	<b>Toilet and kitchen linen:</b> - Toilet linen and kitchen linen, woven, of terry towelling, of cotton. - Toilet linen and kitchen linen, knitted or crocheted, of terry towelling, of cotton. - Other toilet linen and kitchen linen, knitted, crocheted or woven, of cotton or man-made fibres.	KGM
<b>Hosiery</b> - Hosiery, wool - Hosiery, non-wool	43	43.1 43.2	<b>Hosiery:</b> - Of wool or fine animal hair. - Of other textile materials.	PAR
<b>Work gloves &amp; liners</b> - Work gloves - Work glove liners	44	44.1 44.2	<b>Work gloves and work glove liners:</b> - Work gloves. - Work glove liners.	PAR
<b>Handbags</b> - Handbags, not coated - Handbags, coated.	45	45.1 45.2	<b>Handbags of textile materials, whether or not with shoulder strap, including those without handle:</b> - Not coated. - Coated.	DZN

Note: 1) includes other fabrics of Chapters 51, 52, 53, 54, 55, 58 and 59.

ii) Excludes Category 43.1, Hosiery, wool, MB