

**GENERAL AGREEMENT  
ON TARIFFS AND TRADE**

**RESTRICTED**  
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**Textiles Surveillance Body**

**ARRANGEMENT REGARDING INTERNATIONAL TRADE IN TEXTILES**

**Notification under Articles 7 and 8**

**Bilateral Agreement between Canada and Myanmar**

The Textiles Surveillance Body received a notification from Canada of a bilateral agreement concluded with Myanmar for the period 18 November 1994 to 31 December 1999.

This notification has been made pursuant to a request made by the Textiles Committee that agreements concluded with non-participants be notified.

The TSB is forwarding the text of the notification to MFA participants for their information.

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\*English only/Anglais seulement/Inglés solamente

**MEMORANDUM OF UNDERSTANDING BETWEEN THE GOVERNMENT OF CANADA  
AND THE GOVERNMENT OF THE UNION OF MYANMAR RELATING TO THE  
EXPORT FROM MYANMAR OF CERTAIN TEXTILE PRODUCTS FOR  
IMPORT INTO CANADA**

Introduction

1. This Memorandum of Understanding (MOU) sets out the arrangements that have been agreed upon between the Governments of Canada and Myanmar regarding the export of certain textile products from Myanmar for import into Canada.

Coverage of restraints

2. The categories of products, if any, which are subject to restraint under this Agreement are indicated in Annex I hereto. For the purpose of classifying textile products in the appropriate category, the definitions and notes set out in Annex II hereto will apply.

Duration of restraints

3. These arrangements will apply for those products as set out in Annex I for the period commencing on 18 November 1994 and will remain in effect until 31 December 1999, unless both parties accede to the World Trade Organization (WTO) prior to 31 December 1999. In this case, this arrangement will be subject to the transitional terms of the MTN Agreement on Textiles and Clothing.

Restraint levels

4. Where applicable, and except as provided for in paragraphs 11 to 16 below (Swing and Carry over/Carry forward), the Government of Myanmar will restrain its exports to Canada of the textile products described in Annex II for the period commencing 18 November 1994 to the limits specified in column (C) of Annex I.

Administration of restraints

5. These restraints, if any, will be implemented on the basis of the export control system operated by the Government of the Union of Myanmar. Exports of the textile products described in Annex II and subject to a specific quantitative limit in Annex I will be covered by an original copy of an "Export Visa" endorsed and issued by the Government of the Union of Myanmar to the effect that the goods covered by the export visa have been debited to the applicable quantitative limit as set out in Annex I.

6. For the purpose of implementing these arrangements, the date of export from Myanmar will be used to determine the restraint period in which any shipments of textile products will be counted.

7. The Government of the Union of Myanmar will endeavour to ensure that exports to Canada of all textile products which are listed in Annex II and subject to restraint levels as per Annex I are spaced out as evenly as possible during each restraint period, due account being taken of seasonal factors and of normal channels of trade.

8. Export visas issued by the Government of the Union of Myanmar in respect of textile products subject to restraint levels as specified in Annex I of this Arrangement will contain the following information:

1. Country of destination;
2. Country of origin;
3. Licence number;
4. Importer's name and address;
5. Exporter's name and address;
6. Manufacturer's name and address;
7. Item number and description of product as set out in Annex I of the MOU;
8. Quantity expressed in the units as designated in Annex I of the MOU. If more than one set of measure is established, all should be indicated; where the quantity is expressed other than as designated in the MOU, the equivalent weight, units or m<sup>2</sup> should be calculated in accordance with the conversion factors set out in column (H) of Annex I;
9. F.o.b. or c.i.f. value except for non-commercial consignments;
10. Certification by the Ministry of Trade that the quantity has been debited against the agreed restraint limit for exports to Canada.

9. In the event any quantity covered by an export visa is not shipped, the Government of the Union of Myanmar will notify the Government of Canada of such quantity which may be credited by the Government of the Union of Myanmar to the appropriate restraint limit.

10. If, on the basis of export data provided by the Government of the Union of Myanmar, it is determined that there is a sharp and substantial increase in the concentration of exports, other than a concentration attributable to normal seasonal factors, of particular products in any category subject to quantitative limits, the Government of the Union of Myanmar will enter into consultations, on request, in accordance with the provisions of paragraph 24 below with a view to remedying this situation.

#### Swing

11. Subject to the specific limitations set out in Annex I, and following notification to the appropriate Canadian officials, the Government of the Union of Myanmar may exceed any quantitative limit specified in Annex I up to the percentage shown in column (E) provided that an equivalent amount is deducted from any other restraint level.

12. For the purpose of implementing the swing provisions in paragraph 11, the conversion factors shown in column (H) of Annex I will apply.

#### Carry over/carry forward

13. Following notification to the Government of Canada of the quantities involved, portions of any quantitative limit set out in Annex I which are not used during the annual restraint period may be carried over and added to the corresponding quantitative limit for the following annual restraint period. The restraint limit for any such restraint period will be increased within the higher percentage limit set out in column (F) of Annex I.

14. Following notification to the Government of Canada of the quantities involved, any restraint limit may be increased within the lower percentage limit set out in column (F) of Annex I by a quantity carried forward from the corresponding restraint limit for the following annual restraint period. The restraint limit for any such following restraint period will be reduced by a quantity equal to the quantity so advanced.

15. Notwithstanding the foregoing, the carry over/carry forward provisions may be used in combination only up to the higher percentage limit set out in column (F) of Annex I.

16. Further to paragraphs 11, 12 and 15 above, where applicable, the restraint limits in column (C) of Annex I may not be increased by the combined use of swing, carry over and carry forward by more than the percentage indicated in column (G) of Annex I.

17. When exercising swing, carry over or carry forward, the Government of the Union of Myanmar will so indicate in subsequent monthly statistical reports submitted pursuant to paragraph 22 hereunder.

#### Exchange of statistics

18. The Government of the Union of Myanmar will provide the Government of Canada with monthly statistical reports relating to exports of textile products described in Annex II, licensed for export to Canada and debited to the quantitative limits for each restraint period as per Annex I. The Government of the Union of Myanmar will also provide, if requested, information on its exports of textiles and textile products not covered herein.

19. In providing the monthly statistics mentioned in paragraph 18, the Government of the Union of Myanmar undertakes to include the following information:

- (a) Item and description of goods as set out in Annex I;
- (b) The restraint limit for the restraint period;
- (c) Total quantity issued for the restraint period to date in the units designated in Annex I or in relation;
- (d) Notification of any utilization of swing, carry over or carry forward provisions and the quantities involved as provided for in paragraphs 11 to 16 above.

This information should be provided as soon as possible following the end of each month.

20. The Government of Canada will provide the Government of the Union of Myanmar with monthly statistical reports relating to import permits issued for imports originating in Myanmar of textile products listed in Annex I. In addition, the Government of Canada will provide the Government of the Union of Myanmar with monthly statistics of total imports and imports from other significant suppliers in respect of textile products itemized as in Annex I.

21. Both Governments reserve the option of requesting, should it be necessary, more specific and detailed information.

22. Both Governments will exchange such statistical data relating to exports of textile products not subject to these arrangements as may reasonably be required.

### Re-exports

23. The Government of Canada will, so far as possible, inform the Government of the Union of Myanmar when imports into Canada of textile products subject to these restraint or consultation level arrangements are subsequently re-exported from Canada. Where such re-exports have originally been debited by the government of the Union of Myanmar to quantitative limits or consultation levels, the Government of the Union of Myanmar may then credit back the quantity involved to the appropriate quantitative limits or consultation levels.

### Consultations

24. Either Government has the right to request consultations with the other Government on any matter arising from the implementation or operation of these arrangements or on any matter germane to their trade in textiles and textile products. Such consultations will be governed by the following:

- Any request for consultations will be notified in writing to the other Government;
- The request for consultations will be accompanied by or following within a reasonable period (and in any case not later than 21 days following the request) by a statement setting out the reasons and circumstances which, in the opinion of the requesting Government, justify the submission of such a request;
- The other Government will accept such a request and such consultations will be held within 60 days of the date of notification of the request;
- Both Governments will enter into consultations with a view to reaching a mutually acceptable conclusion within 30 days of the date on which actual consultations commence.

25. Notwithstanding paragraph 24, in the event that the Government of Canada believes that imports from the Union of Myanmar of products listed in Annex II are, due to a real risk of market disruption, threatening to impede the orderly development of trade between the two countries, the Government of Canada may request consultations with the Government of the Union of Myanmar with a view to easing or avoiding such market disruption. The Government of Canada will provide the Union of Myanmar at the time of the request with detailed up-to-date information which is indicative of the market situation and in the opinion of the Government of Canada shows a real risk of market disruption.

26. The Government of the Union of Myanmar agrees to consult with the Government of Canada within 60 days of receipt of the request for consultations. Both Governments agree to make every effort to reach agreement on a mutually satisfactory resolution of the issue within 90 days of the receipt of such request, unless this period is extended by mutual agreement.

27. During the 90-day period, the Government of the Union of Myanmar agrees to hold its exports to Canada of the products concerned to a level no greater than 20 per cent of the amount entered into Canada, as recorded by Canadian import permit statistics, where available, during the latest 12 months prior to the month in which the request for consultations was made.

28. If no mutually satisfactory solution is reached during these consultations, the Government of Canada may establish a specific limit for the duration of these arrangements for shipments of the product concerned exported on and after the conclusion of the 90-day period referred to above. This limit, on an annualized basis, will not be less than the amount of imports which are entered into Canada during

the first 12 of the most recent 14 months preceding the month in which the request for consultations was made.

29. If a specific annualized limit is established under paragraph 28 in the course of a calendar year, it will be prorated to correspond to the time period between the conclusion of the 90-day period referred to in paragraph 28 and the end of the current calendar year.

30. Any consultations held under the provisions of paragraphs 24 to 29 will be approached by both Governments in a spirit of cooperation and with a desire to reconcile the differences between them.

Annexes

31. The Annexes I, II and Notes to this Memorandum of Understanding will be considered as an integral part thereof.

For the Government of Canada

For the Government of the Union of Myanmar

Bangkok, Thailand  
17 November 1994

ANNEX II - PREAMBLE

MYANMAR

1. Unless otherwise indicated, gender means garments for men (M), boys (B) (sizes 8 to 13), women (W), girls (G) (sizes 7 to 16), children (C) (sizes 2 6X) and babies, of a body height not exceeding 86 cm (sizes 0 to 24 months).
2. 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.
3. Garments of indeterminate gender, including unisex garments, are to be counted as of female gender.
4. Unless otherwise indicated, products covered by restraints under this arrangement are those which predominate by weight of silk, wool, cotton, other vegetable fibres, man-made fibres or other textile materials.

ANNEX I - 1994/95 RESTRAINT LEVELSMYANMARGROUP I

(A) Agreement Item No.	(B) Product Coverage		(C) 18/11/94- 31/12/94 Restraint Level (NMB)	(D) Growth	(E) Swing	(F) Carry Over/Carry Forward	(G) Combined Flexibility (E) & (F)	(H) Conversion Factor (m2/unit)
	Category	Short Description						
2 (Note 1)	2.0	Winter outerwear	5,750	4%	7%	10% (5%)	-	3.4
5 (Note 1)	5.0	Trousers, overalls & shorts	54,453	4%	7%	10% (5%)	-	1.9
6 (Note 1)	6.0	Tailored collar shirts, MB	48,300	4%	7%	10% (5%)	-	1.8
7 (Note 1)	7.0	Woven shirts, blouses & similar articles	38,670	4%	7%	10% (5%)	-	1.7

Note 1: For the period of 18 November 1994 to 31 December 1994. The annual yearly restraint levels for 1994 are set as follows:

Category 2.0 : 50,000 units

Category 5.0 : 473,500 units

Category 6.0 : 420,000 units

Category 7.0 : 209,500 units



**ANNEX II - SUMMARY OF APPAREL CATEGORIES****MYANMAR****GROUP I**

Short Description	Category	Sub 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 subcategory 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 subcategory 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	Men's, boys', women's and girls'.	
- Winter outerwear, C		2.2	Children's.	

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> ;  - 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, k/c &amp; 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 collar 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, blouse, 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	Category	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	Men's & boys'.	
- Underwear, WG		9.2	Women's & girls'.	
- Underwear, C		9.3	Children's.	
Sleepwear & bathrobes	10		Nightshirts, pyjamas, nightdresses, negligees, bathrobes, dressing gowns & similar articles - <u>MBWGC, k/c &amp; woven</u> ;	NMB
- Sleepwear, MBWG		10.1	Nightshirts, pyjamas and nightdresses - <u>MBWG, k/c &amp; woven</u> ;	
- Bathrobes, MBWG		10.2	Bathrobes, dressing gowns & negligees - <u>MBWG, k/c &amp; woven</u> ;	
- Sleepwear & bathrobes, C		10.3	Children's.	
Sweaters	11		Jerseys, pullovers, cardigans, waist-coats, and similar articles - <u>MBWGC, k/c</u> ;	NMB
- Sweaters, MB		11.1	Men's & boys'.	
- Sweaters, WG		11.2	Women's & girls'.	
- Sweaters, C		11.3	Children's.	
Swimwear	12		Swimwear - <u>MBWGC, k/c &amp; woven</u> ;	NMB
Foundation garments	13		Brassieres, girdles, panty-girdles and corselettes, whether or not knitted or crocheted.	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.	
Other coated garments	15		Garments made up of fabrics of Heading No. 59.03 (plastic), 59.06 (rubber) or 59.07 (other), containing less than 50% by weight of textile material - <u>MBWGC &amp; babies', k/c &amp; woven.</u>	NMB
Smocks & shop coats	16		Smocks and similar professional or shop coats - <u>MBWGC, woven.</u>	NMB
Other garments	17		<ul style="list-style-type: none"> <li>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></li> <li>other garments not elsewhere specified - <u>MBWGC, k/c &amp; woven.</u></li> </ul>	NMB
Miscellaneous Apparel Articles	19		<ul style="list-style-type: none"> <li>Shawls, ties, handkerchiefs;</li> <li>Garters and similar articles;</li> <li>Other parts and accessories:</li> </ul>	-
- Shawls, ties & handkerchiefs		19.1	- Shawls, ties and handkerchiefs.	NMB
- Garters and similar articles		19.2	- Garters and similar articles.	DZN
- Other parts and accessories		19.9	- Other parts and accessories.	DZN

SUMMARY OF TEXTILE CATEGORIESMYANMARGROUP II

Short Description	Category	Sub Category	Long Description	Units
Cotton yarn	21		Yarn of cotton (other than sewing thread), whether or not put up 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

Short Description	Category	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 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:	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.	
Other yarns	29		Other yarns of fine and coarse animal hair, of other vegetable fibre, of man-made filament, of man-made staple fibre, and other special yarns:	KGM
- Other vegetable fibre yarn		29.3	- Other vegetable fibre yarn.	
- Other man-made filament yarn		29.4	- Other man-made filament yarn.	
- Other man-made staple fibre yarn		29.5	- Other man-made staple fibre yarn.	
- Other special yarn		29.6	- Other special yarn.	
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/m2 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/m2 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 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.	
Other fabrics	39		Other knitted or crocheted, felt and nonwoven, pile and other woven fabrics:	KGM
- Other vegetable fibre fabric		39.3	- Other vegetable fibre woven fabric.	
- Other man-made filament fabric		39.4	- Other man-made filament woven fabric.	
- Other man-made staple fibre fabric		39.5	- Other man-made staple fibre woven fabric.	
- Other special fabric		39.8	- Other special fabric (pile, knitted or crocheted)	
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
Toilet & kitchen linen  - Toilet & kitchen linen, cotton terry, woven - Toilet & kitchen linen, cotton terry, k/c - Toilet & kitchen linen, other	42	42.1 42.2 42.3	Toilet and kitchen linen:  - 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
Hosiery - Hosiery, wool - Hosiery, non-wool	43	43.1 43.2	Hosiery: - Of wool or fine animal hair. - Of other textile materials.	PAR
Work gloves & liners - Work gloves - Work glove liners	44	44.1 44.2	Work gloves and work glove liners: - Work gloves. - Work glove liners.	PAR
Handbags - Handbags, not coated - Handbags, coated.	45	45.1 45.2	Handbags of textile materials, whether or not with shoulder strap, including those without handle: - Not coated. - Coated.	DZN
Tablecloths	46		Table linen, of polyester or of cotton, mixed mainly or solely with polyester	KGM
Miscellaneous textile articles - Panty hose & knee highs - Other gloves & liners - Worn clothing	49	49.1 49.2 49.8	Miscellaneous textile articles: - Panty hose and knee highs. - Other gloves and liners. - Worn clothing and other worn articles	PAR PAR PAR KGM