

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

CONFIDENTIAL
TEX.SB/3054*
30 November 1994

Textiles Surveillance Body

ARRANGEMENT REGARDING INTERNATIONAL TRADE IN TEXTILES

Notification under Article 4

**Extension and Modification of the Bilateral Agreement
between Canada and the Philippines**

Note by the Chairman

Attached is a notification received from Canada of an extension with modifications of its agreement with the Philippines beyond 1994 until such time as both the Philippines and Canada accede to the World Trade Organization, including the MTN Agreement on Textiles and Clothing.¹

¹The bilateral agreement, amendment, previous extensions and modifications are contained in COM.TEX/SB/1384, 1425, 1735 and 1896.

*English only/Anglais seulement/Inglés solamente



1, rue du
Pré-de-la-Bichette
1202 Geneva

37-10-3-3-ASEAN

November 28, 1994

Ambassador Marcelo Raffaelli
Chairman
Textiles Surveillance Body
General Agreement on Tariffs and Trade
Centre William Rappard
154 rue de Lausanne
1211 Geneva

Dear Ambassador Raffaelli,

Pursuant to Article 4 of the of the Arrangement Regarding International Trade in Textiles (MFA), done at Geneva on 20 December 1973, and to its 1986, 1991, 1992 and 1993 Protocols of Extension and Maintenance in Force, I have the honour to advise you of the extension with modifications of the bilateral Memorandum of Understanding (MOU) between Canada and the Philippines.

As a result of consultations in September, 1994, Canada and the Philippines agreed to extend the validity of the Agreement until such time as both countries accede to the World Trade Organization, including the MTN Agreement on Textiles and Clothing. In this extension, product coverage remained unchanged, although the restraint for Item 7/8a was removed, while Item 7/8b was made into a separate Item.

Attached please find copy of an exchange of correspondence extending this agreement.

Yours sincerely,


Jean Saint-Jacques
Counsellor



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF TRADE AND INDUSTRY
GARMENTS AND TEXTILE EXPORT BOARD
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26 September 1994

Mr. D. McJanet
Deputy Director
Textiles and Clothing Trade Policy Division
Department of Foreign Affairs and
International Trade
Ottawa, Ontario
Fax No. 995-5137

Dear Mr. McJanet:

This is to confirm our acceptance of the Canadian proposal regarding the extension beyond the end of 1994 of the Memorandum of Understanding between the Government of the Republic of the Philippines and the Government of Canada relating to the export from the Philippines of certain textiles and textile products for import into Canada (MOU).

We accept the attached documents entitled "ANNEX I - Restraint Levels", "ANNEX II - Preamble", "ANNEX II - Apparel Categories" and "ANNEX II - Textile Categories" replace ANNEX I and ANNEX II presently appended to the current MOU, effective January 01, 1995.

This is to further confirm our acceptance to the proposal that the 1994 unadjusted restraint level for the current Agreement Item 7/8a be increased by 559,481 units to a new level of 1,275,656 units, which excludes children's wear. The 1994 unadjusted restraint level for Agreement Item No. 7/8 remains at 1,774,080 units, and the 1994 unadjusted restraint level for Agreement Item 7/8b remains unchanged at 205,654 units. We confirm that the 1994 adjustment to the current Agreement Item 7/8a together with the 1995 Agreement Item 7/8a and 8a and corresponding unadjusted restraint levels, as proposed in ANNEX I, attached, be deemed to compensate fully the Philippines' concerns for loss of flexibility due to the conversion to the HS in this group of products.

PHILIPPINES

This letter of acceptance by the Philippine authorities, together with its letter of 13 September 1994 and the attached Annexes, constitute an agreement extending the MOU beyond 1994 until such time that the Philippines and Canada accede to the World Trade Organization, including the MTN Agreement on Textiles and Clothing, and that the extension of the MOU beyond the end of 1994 apply to all terms and conditions in the current MOU, including growth rates and flexibility provisions.

Very truly yours,


ESCOLASTICA B. SEGOVIA
Executive Director

^N
LDR/npa



P.O. Box 481
Station "A"
Ottawa, Ontario
K1N 9K6

611-PHI

September 13, 1994

EPT1172

Mrs. Maria Roseni M. Alvero
Trade Commissioner
Consulate General of the Philippines
60 Bloor Street West, Suite 409
Toronto, Ont.
M4W 3B8

Dear Mrs. Alvero:

This is to confirm the Canadian proposal regarding the extension beyond the end of 1994 of the Memorandum of Understanding between the Government of Canada and the Government of the Republic of the Philippines relating to the export from the Philippines of certain textiles and textile products for import into Canada (MOU).

The Canadian authorities propose that the attached documents entitled "Annex I - Restraint Levels", "Annex II - Preamble", "Annex II - Apparel Categories" and "Annex II - Textile Categories" replace Annex I and Annex II presently appended to the current MOU, effective January 1, 1995.

We also propose that the 1994 unadjusted restraint level for the current Agreement Item 7/8a be increased by 559,481 units to a new level of 1,275,656 units, which excludes children's wear. The 1994 unadjusted restraint level for Agreement item 7/8 remains at 1,774,080 units, and the 1994 unadjusted restraint level for Agreement Item 7/8b remains unchanged at 205,654 units. We also propose that the 1994 adjustment to the current Agreement Item 7/8a together with the 1995 Agreement Items 7/8a and 8a and their corresponding unadjusted restraint levels, as proposed in Annex I, attached, be deemed to compensate fully the Philippine concerns for loss of flexibility due to the conversion to the HS in this group of products.

The Canadian authorities propose that this letter and the attached Annexes, along with a confirmation by the Philippine authorities of these proposals, constitute an agreement extending the MOU beyond 1994 until such time as both the Philippines and Canada accede to the World Trade Organization, including the MTN Agreement on Textiles and Clothing, and that the extension of the MOU beyond the end of 1994 apply to all terms and conditions in the current MOU, including growth rates and flexibility provisions.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'D. McJanet', written in a cursive style.

D. McJanet
Deputy Director
Textiles and Clothing Trade Policy
Division

ANNEX I - RESTRAINT LEVELS

PHILIPPINES

GROUP I

(A) Agreement Item No.	(B) Product Coverage		(C) 1995 Restraint Level(NMB)	(D) Growth	(E) Swing	(F) Carry-over/ Carry Forward	Combined Flexibility (D) & (F)	(G) Conversion Factor (m2/unit)
	Category	Short Description						
1a	1.1 1.2	Coats; Jackets	887,471	6%	7%	11%(6%)	NA	3.2
1b	(Note 1) (Note 1)	- of which: Coats, MBWG; Jackets, MBWG	746,207	6%	7%	11%(6%)	NA	3.2
2	2.0	Winter outerwear	171,498	6%	7%	11%(6%)	NA	3.2
2a	2.1	- of which, Winter outerwear, MBWG	157,757	6%	7%	11%(6%)	NA	3.2
3/4	3.0 4.0	Male casual & fine wear; Female casual & fine wear	1,427,946	6%	7%	11%(6%)	NA	1.9
3/4a	(Note 1) (Note 1)	- of which: Suits, MB; Jackets & blazers, MB	66,402	6%	7%	11%(6%)	NA	1.9
3/4b	(Note 1) (Note 1)	- of which: Ensembles, MB; Female casual & fine wear, WG	867,600	6%	7%	11%(6%)	NA	1.9
5	5.0	Trousers, overalls & shorts	1,444,446	6%	7%	11%(6%)	NA	1.9
5a	5.1 5.2 (Note 1) (Note 1)	- of which: Trousers, MB; Trousers, WG; Overalls & coveralls, MBWG; Shorts, MBWG	1,190,599	6%	7%	11%(6%)	NA	1.9
6	6.0	Tailored collar shirts, MDC	493,864	6%	7%	11%(6%)	NA	1.9
7/8a	7.0 8.1 8.2 8.3	Woven shirts, blouses & similar articles; k/s Shirts, blouses & similar articles; T-shirts; Sweatshirts	1,662,532	6%	7%	11%(6%)	NA	1.7
8a	8.4	Athletic wear	217,993	6%	7%	11%(6%)	NA	1.7

Note 1: HS codes for C are excluded.

ANNEX I - RESTRAINT LEVELS

PHILIPPINES

GROUP I

(A) Agreement Item No.	(B) Product Coverage		(C) 1995 Restraint Level(USD)	(D) Growth	(E) Swing	(F) Carry-over/ Carry Forward	Combined Flexibility (D) & (F)	(G) Conversion Factor (m2/unit)
	Category	Short Description						
9	9.0	Underwear	1,063,982	6%	7%	11%(5%)	NA	0.5
11a	11.1	Sweaters, MB;	1,477,400	5%	7%	10%(5%)	NA	1.2
	11.2	Sweaters, WG						
11b	11.3	Sweaters, C	141,175	5%	7%	10%(5%)	NA	1.2
12	12.0	Swimwear	935,503	6%	7%	11%(5%)	NA	1.3
14 (Note 2)	14.0	Babies' garments	7,080,936	8%	7%	11%(5%)	NA	1.0
14a		- of which,	133,128	8%	7%	11%(5%)	NA	1.0
	14.1	Coats, jackets & rainwear						

Note 2: Excludes category 14.6.

ANNEX II- PREAMBLE

PHILIPPINES

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. 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 in Group I are those which predominate by weight of wool, cotton, or man-made fibres.
5. Baby garments of Category 14 put up in sets for retail sale will be counted as a set. A set comprises two or three matched (ensemble) or coordinated pieces, of the same construction, covering both the upper and lower parts of the body, and packed and shipped and sold as a set.

ANNEX II - APPAREL CATEGORIES

PHILIPPINES

GROUP I

Short Description	Sub Category	Long Description	Units
Coats, jackets & rainwear	1	<ul style="list-style-type: none"> Overcoats, raincoats, car-coats, capes, cloaks and similar articles- <u>MEWOC, k/s & wvres</u> anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles- <u>MEWOC, k/s</u> 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>MEWOC, wvres</u> 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>MEWOC, k/s & wvres</u> lining of thermal characteristics suited for garments of subcategory 1.1 and 1.3- <u>MEWOC, k/s & wvres</u> 	N&B
- Coats	1.1	<ul style="list-style-type: none"> Overcoats, car-coats, capes & cloaks, other than rainwear- <u>MEWOC, k/s & wvres</u> lining of thermal characteristics suited for garments of subcategory 1.1 and 1.3- <u>MEWOC, k/s & wvres</u> 	
- Jackets	1.2	<ul style="list-style-type: none"> Anoraks (including ski-jackets), wind-cheaters and wind-jackets- <u>MEWOC, k/s</u> anoraks (including ski-jackets), wind-cheaters and wind-jackets, other than those lined and designed to protect the wearer against the cold- <u>MEWOC, wvres</u> 	
- Rainwear	1.3	<ul style="list-style-type: none"> Raincoats and rainwear- <u>MEWOC, k/s & wvres</u> 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>MEWOC, k/s & wvres</u> 	
Water outerwear	2	<ul style="list-style-type: none"> Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, lined and designed to protect the wearer against the cold- <u>MEWOC, wvres</u> bib and brace overalls (e.g. ski overalls), lined and designed to protect the wearer against the cold - <u>MEWOC, wvres</u> trousers and breeches (e.g., ski pants), lined and designed to protect the wearer against the cold - <u>MEWOC, wvres</u> ski suits- <u>MEWOC, wvres</u> snowsuits, snowmobile suits and similar articles- <u>MEWOC, wvres</u> lining of thermal characteristics suited for garments of subcategory 1.2- <u>MEWOC, k/s & wvres</u> 	N&B
- Water outerwear, MEWO	2.1	Men's, boys', women's and girls'.	
- Water outerwear, C	2.2	Children's.	
Male casual & fine wear	3	Suits, ensembles, jackets, blazers- <u>MBC, k/s & wvres</u>	N&B
- Suits, MBC	3.1	Suits- <u>MBC, k/s & wvres</u>	
- Ensembles, MBC	3.2	Ensembles- <u>MBC, k/s & wvres</u>	
- Jackets & blazers, MBC	3.3	Jackets and blazers- <u>MBC, k/s & wvres</u>	
Female casual & fine wear	4	Suits, ensembles, jackets, blazers, dresses, skirts, divided-skirts- <u>WOC, k/s & wvres</u>	N&B
- Suits & ensembles, WOC	4.1	Suits and ensembles- <u>WOC, k/s & wvres</u>	
- Jackets & blazers, WOC	4.2	Jackets and blazers- <u>WOC, k/s & wvres</u>	
- Dresses	4.3	Dresses- <u>WOC, k/s & wvres</u>	
- Skirts	4.4	Skirts and divided skirts- <u>WOC, k/s & wvres</u>	

ANNEX II - APPAREL CATEGORIES

PHILIPPINES

GROUP I

Short Description	Sub Category Category	Long Description	Units
Trousers, overalls & shorts	5	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches, shorts- <u>MEWGC, k/c & wvrm</u> coveralls- <u>MEWGC, k/c & wvrm</u> 	N&B
<ul style="list-style-type: none"> Trousers, MB Trousers, WG Trousers, C Overalls & coveralls Shorts 	<ul style="list-style-type: none"> 5.1 5.2 5.3 5.4 5.5 	<ul style="list-style-type: none"> Trousers and breeches- <u>MB, k/c & wvrm</u> Trousers and breeches- <u>WG, k/c & wvrm</u> Trousers and breeches- <u>C, k/c & wvrm</u> Bib and brace overalls- <u>MEWGC, k/c & wvrm</u> coveralls- <u>MEWGC, k/c & wvrm</u> Shorts- <u>MEWGC, k/c & wvrm</u> 	
Tailored collar shirts, MBC	6	Shirts (with tailored collar)- <u>MBC, k/c & wvrm</u>	N&B
Woven shirts, blouses & similar articles	7	<ul style="list-style-type: none"> Shirts, blouses, shirt-blouses- <u>MEWGC, wvrm</u> other singlets and vests (other than of the underwear type)- <u>MEWGC, wvrm</u> and other similar articles- <u>MEWGC, wvrm</u> 	N&B
<ul style="list-style-type: none"> Woven shirts & similar articles, MB Woven blouses & similar articles, WG Woven shirts, blouses & similar articles, C 	<ul style="list-style-type: none"> 7.1 7.2 7.3 	<ul style="list-style-type: none"> Men's & boys': <ul style="list-style-type: none"> shirts- <u>wvrm</u> other singlets and vests (other than of the underwear type)- <u>wvrm</u> and other similar articles- <u>wvrm</u> Women's & girls': <ul style="list-style-type: none"> shirts, blouses, shirt-blouses- <u>wvrm</u> other singlets and vests (other than of the underwear type)- <u>wvrm</u> and other similar articles- <u>wvrm</u> Children's: <ul style="list-style-type: none"> shirts, blouses, shirt-blouses- <u>wvrm</u> other singlets and vests (other than of the underwear type)- <u>wvrm</u> and other similar articles- <u>wvrm</u> 	
Athletic wear, k/c shirts, blouses & similar articles, T-shirts & sweatshirts	8	<ul style="list-style-type: none"> Shirts, blouses, shirt-blouses- <u>MEWGC, k/c</u> other singlets and vests (other than of the underwear type)- <u>MEWGC, k/c</u> and other similar articles- <u>MEWGC, k/c</u> T-shirts (other than of the underwear type)- <u>MEWGC, k/c</u> brushed and fleeced pullovers (sweatshirts)- <u>MEWGC, k/c</u> ski suits- <u>MEWGC, k/c</u> track suits and other athletic wear- <u>MEWGC, k/c & wvrm</u> 	N&B
<ul style="list-style-type: none"> k/c shirts, blouses & similar articles T-shirts Sweatshirts Athletic wear 	<ul style="list-style-type: none"> 8.1 8.2 8.3 8.4 	<ul style="list-style-type: none"> Shirts, blouses, shirt-blouses- <u>MEWGC, k/c</u> other singlets and vests (other than of the underwear type)- <u>MEWGC, k/c</u> and other similar articles- <u>MEWGC, k/c</u> T-shirts (other than of the underwear type)- <u>MEWGC, k/c</u> Brushed or fleeced pullovers (sweatshirts)- <u>MEWGC, k/c</u> Ski suits- <u>MEWGC, k/c</u> track suits and other athletic wear- <u>MEWGC, k/c & wvrm</u> 	
Underwear	9	<ul style="list-style-type: none"> Underpants, briefs, panties, slips, petticoats and similar articles- <u>MEWGC, k/c & wvrm</u> T-shirts (of the underwear type)- <u>MEWGC, k/c</u> singlets and other vests (of the underwear type)- <u>MEWGC, k/c & wvrm</u> 	N&B
<ul style="list-style-type: none"> Underwear, MB Underwear, WG Underwear, C 	<ul style="list-style-type: none"> 9.1 9.2 9.3 	<ul style="list-style-type: none"> Men's & boys' Women's & girls' Children's 	

ANNEX II - APPAREL CATEGORIES

PHILIPPINES

GROUP I

Short Description	Sub Category Category	Long Description	Units
Sleepwear & bathrobes	10	Nightshirts, pyjamas, nightdresses, negliges, bathrobes, dressing gowns and similar articles- MEWGC, k/s & women	N&B
- Sleepwear, MEWG	10.1	- Nightshirts, pyjamas and nightdresses- MEWG, k/s & women	
- Bathrobes, MEWG	10.2	- Bathrobes, dressing gowns & negliges- MEWG, k/s & women	
- Sleepwear & bathrobes, C	10.3	- Children's.	
Sweaters	11	Jerseys, pullovers, cardigans, waist-coats and similar articles- MEWGC, k/s	N&B
- Sweaters, MB	11.1	- Men's & boys'.	
- Sweaters, WG	11.2	- Women's & girls'.	
- Sweaters, C	11.3	- Children's.	
Swimwear	12	Swimwear- MEWGC, k/s & women	N&B
Foundation garments	13	Brasieres, girdles, panty-girdles and corsets/ette, whether or not knitted or crocheted.	N&B
Babies' garments	14	Babies' garments:	N&B
- 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- MEWGC, women	N&B

ANNEX II - TEXTILE CATEGORIES

PHILIPPINES

GROUP II

Short Description	Sub Category 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 polyester:	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 polyester:	
- 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
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.	

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

ANNEX II - TEXTILE CATEGORIES

PHILIPPINES

GROUP II

Short Description	Sub Category	Long Description	Units
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 gums 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; gums 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 gums 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 travelling fabrics and gums of cotton; denim fabrics of cotton, weighing more than 200 g/m ² of each fibre; and similar fabrics, impregnated, coated, covered or laminated:	KGM
- Cotton fabric, unbleached	32.1	- Woven fabrics of cotton, unbleached; woven pile, chenille and terry travelling fabrics of cotton, unbleached and gums of cotton.	
- Cotton fabric, finished	32.2	- Woven fabrics of cotton, finished; woven pile, chenille and terry travelling 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 200g/m ² of each fibre; and similar fabrics, impregnated, coated, covered or laminated.	
Cat corduroy fabric	33	Cat corduroy, woven, of cotton and man-made fibres.	KGM
Nylon fabric	34	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides; other woven fabrics of nylon or other polyamide filaments 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 polyester; 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 each fibre, 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.	