



CUSTOMS AND INTERNATIONAL TRADE STRATEGY

CLASSIFICATION AND TARIFF ENGINEERING



Volume 1 | Version 1

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This publication is intended to provide guidance on the classification and importation of wearing apparel and home textiles. This publication is not offering customs, international trade, or any legal or professional advice. If legal advice is required, please contact a professional customs broker or a customs and international trade attorney.

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Introduction

Overview

The International Trade Strategy Series offers insights into customs and international trade and furnishes tools to help navigate your day-to-day business. We provide suggested solutions that can be applied immediately, to contribute to duty savings and improve margin.

The most successful design, product development, and sourcing teams use a collaborative approach to optimize product quality and price. This volume is meant to enhance those skills needed to contribute to good business decisions:

- Designers and product developers will discover nuances in fiber content and blends that can make products more competitive without sacrificing the design aesthetic.
- Technical designers will learn to modify garment construction in ways that reduce the duty rate.
- Production and sourcing teams will learn the advantages of costing and margin improvement through tariff engineering techniques.

In this volume, we cover Harmonized Tariff System (HTS) classification guidelines and the rules used in applying the system. We review specific attributes used to determine a classification, and we describe techniques for modifying fiber content or garment construction that will result in duty savings without compromising the integrity of the design.

Although the duty on cotton is not the lowest in the tariff, the use of cotton can contribute to substantial duty savings and create a beautiful natural-fiber product.

Keep in mind that accurate classification is a requirement of U.S. Customs and Border Protection (CBP), and noncompliance can result in substantial fines and penalties. Proper classification requires an understanding of both the HTS and the General Rules of Interpretation.

Key Points & Tariff Insights

Throughout this publication, we highlight “Key Points,” which further explain certain aspects of garment classification, and “Tariff Insights,” which illustrate how the HTS and its rules are applied, and give tips for achieving duty savings.

Part 1

Classification, Valuation, and the Harmonized Tariff System

The Harmonized Tariff System

The Harmonized Tariff System (HTS) was developed by the World Customs Organization to provide a single structure to classify products for export and import globally. It was adopted in 1988 and went into effect on January 1, 1989. It is still monitored by the World Customs Organization.

All importing and exporting countries use the HTS, which classifies products with six-digit numbers. All merchandise imported into the United States is classified under the Harmonized Tariff Schedule of the United States (HTSUS), which is based on the HTS, but adds four more digits to further describe products. The system specifies the duty rate to be paid on the products in each category.

The purpose of the HTS is to enable collection and analysis of trade data, statistical reporting of import trade and international commerce, and conduct of economic research and analysis.

How the HTSUS Is Used To Classify Products

The HTS is a hierarchical system using a “decision tree” format to describe the characteristics of a product and apply the appropriate tariff number. The 99 chapters of the HTSUS cover all commodities that are imported and exported.

The HTSUS consists of sections, chapters, headings, subheadings, and general rules of interpretation, in descending order:

- Section
- Chapter—the first 2 digits
- Heading—the first 4 digits
- Subheading—the first 6 or 8 digits
- Statistical suffix—the last 2 or 4 digits; when combined with the heading and subheading, this forms the 10-digit HTS number
- Article description
- Unit of quantity
- The tariff rate, in three Rates of Duty columns (explained on page 28):
 - » Column 1 General
 - » Column 1 Special
 - » Column 2
- General Rules of Interpretation

The next page shows an example of how a tariff number is formed.

Example of an HTS Tariff Number

Women's or Girls' Woven Blouse Made of Cotton

6206.30.3041¹

62	Chapter	woven apparel
6206	Heading	W/G blouses, shirts
6206.30	Subheading	of cotton
6206.30.3041	Statistical suffix	further detail about the blouse

¹HTSUS, Ch. 62, p. 79.

Tariff Insight

Below is an example of variations at the statistical (ten-digit) level, where the first six digits are the same, but the last four are different. These tariff numbers were set up to enable statistical analysis of import data on fabrication.

All women's or girls' cotton trousers listed below are classified as 6204.62. The last four digits are based on fabric construction. Although the tariff numbers differ, the duty is 16.6% for all fabric constructions of cotton.¹

- | | |
|---|--------------|
| • Women's woven cotton twill pants | 6204.62.1521 |
| • Women's woven cotton corduroy pants | 6204.62.1506 |
| • Women's woven cotton blue denim jeans | 6204.62.1511 |
| • Girls' woven cotton corduroy pants | 6204.62.1531 |
| • Girls' woven cotton twill pants | 6204.62.1551 |
| • Girls' woven cotton blue denim jeans | 6204.62.1541 |

¹HTSUS, Ch. 62, p. 65.

Key Point

Why break out woven pants by fabric construction?

The statistical data depend on the fabric:

- The duty rate on W/G trousers made of man-made (synthetic) fibers is 28.6%, while the duty rate on W/G trousers made of cotton is 16.6%.
- A statistical breakout can indicate whether a garment is eligible for treatment under the Miscellaneous Tariff Bill, which can allow for a 0% duty rate.

Quota Categories

Although quota categories are no longer used for their original purpose of visa allocation and statistical reporting, they are still referenced in the HTSUS by fiber.¹ The following quota categories apply to fibers in apparel and home textile products:

- 300 series—of cotton
- 400 series—of wool
- 600 series—of man-made fiber
- 800 series—of silk blends or non-cotton vegetable fibers

The following quota subcategories apply to products of cotton:

330 Handkerchiefs	345 Sweaters
331 Gloves & mittens	347 M/B trousers, breeches & shorts
332 Hosiery	348 W/G trousers, breeches & shorts
333 M/B suit-type coats	349 Brassieres & other body-supporting garments
334 Other M/B coats	
335 W/G coats	350 Robes, dressing gowns, etc.
336 Dresses	351 Nightwear & pajamas
338 M/B knit shirts	352 Underwear
339 W/G knit shirts & blouses	353 M/B down-filled coats
340 M/B shirts, not knit	354 W/G down-filled coats
342 Skirts	359 Other cotton apparel

For an example page from the HTSUS showing the three-digit quota categories, see page 28 (under Determining the Duty Rate).

¹OTEXA, U.S. Textile and Apparel Category System (2017).

Using the HTS To Classify a Product

Apparel and home goods are covered in the following HTSUS chapters:

- Chapter 61 — Knit Apparel
- Chapter 62 — Woven Apparel
- Chapter 63 — Sheets and Bedding

The Characteristics Most Frequently Used To Classify a Garment

Gender: Men's or Boys', Women's or Girls', Infants'

- The direction of closure determines gender—women's garments close right over left, and men's close left over right.
- If directional closure does not apply, the cut of the garment determines gender—for example, a garment with bust darts is women's apparel.
- Unisex garments default to the W/G classification.
- Sometimes a tariff classification covers both M/B and W/G garments.
- Infants' garments are sized 0–24 months.
- Boys' and girls' sizes begin at size 2.

Fabric Construction — Knit, Woven, Piece-Dyed, Yarn-Dyed, Denim

- Denim is defined as the traditional twill fabric having warp yarns of one color and weft (filling) yarns of a lighter color. If this characteristic is not present, then the fabric is classified as twill.
- Corduroy has a separate section in the HTS, and the wale count is required.

Garment Construction

- Sweaters and stitch count
- Sweaters vs. knit tops
- Tanks vs. tees
- Jackets vs. blouses

Fiber Content

- Garments are classified according to the fiber that predominates in the fabric construction, which is called “chief weight.”
- The percentages of fiber weights must add up to 100% ± 3%.¹
- For discussion of blends, see page 14 (under Fiber Content Classification).

¹15 USC § 70b(b)(2); 16 CFR. § 303.43.

Binding Rulings

Binding rulings are determinations from CBP concerning tariff classification of specific garments. They can be used as a reference to confirm or validate a classification.

To answer questions on classification, CBP provides an online tool, the Customs Rulings Online Search System (CROSS), which is a searchable database of all past binding rulings:

<https://rulings.cbp.gov/home>

Binding rulings will be covered in depth in future volumes of the Customs and International Trade Strategy Series.

Fiber Content Classification

Fibers are classified as vegetable, man-made, or animal. If a fiber is not specified in the HTS heading, then it is classified as “other” fiber.

Vegetable Fibers: Cotton, Linen, Ramie, Jute, Hemp

Cotton is the only vegetable fiber that is classified separately from other vegetable fibers. Commonly used cotton fiber includes Pima, Upland, Egyptian, and Tanguis cotton:

- Pima cotton is extra-long-staple cotton, having fibers longer than 34 mm (1 $\frac{3}{8}$ in).
- Upland cotton is grown in the United States, generally on land that is higher in elevation. It typically yields medium- and short-staple fibers.
- Egyptian cotton has fiber lengths similar to those of Pima, and can create very fine yarns.
- Tanguis is a long-staple cotton known for its softness and dye affinity. It was cultivated in Peru by cross-breeding of cotton plants to yield stronger, whiter, and more uniform fibers.

Linen, ramie, jute, and hemp are fibers from the stems of plants. Known as “bast” fibers, they give plant stems their strength. These cellulosic fibers are classified as “other” fibers in the HTS:

- Linen is from the flax plant, and is one of the world’s oldest textiles.
- Ramie is from the Chinese nettle plant. Fabric made from ramie alone can be rough and scratchy, so ramie usually is blended with other fibers, such as cotton, to improve appearance and softness.
- Jute is from the jute mallow plant. It is commonly used to make burlap or gunny cloth.
- Hemp is from the industrial hemp plant. Like ramie, it often is blended with other fibers, to improve softness.

Key Point

Why is cotton classified separately from the other vegetable fibers?

- Cotton has the unique property of growing in a naturally spinnable form, much like wool and silk.

Tariff Insight

- If hemp fiber is processed into yarn in its natural state, then garments made from that fiber are classified as being of “other fibers.”
- However, if hemp is used in a chemical process to create soluble cellulose, which is then extruded through a spinneret, it is classified as an artificial man-made fiber, and carries the highest duty rate.

Man-Made Fibers

Man-made fibers are categorized as either synthetic or artificial:¹

- Synthetic fibers usually are formed from resin or petroleum products.
- Artificial fibers are processed cellulose material spun into a yarn.

Synthetic Fibers:

Acrylic	Elastomultiester	Polyester
Alginate	Florofibre	Polyethylene
Anidex	Fluoropolymer	Polypropylene
Aramid	Melamine	Polyurethane
Azlon	Metallic	Supplex
Chlorofibre	Modacrylic	Spandex
Elastane	Nylon	Vinal
Elasterell-p	Nytril	Vinylal
Elastodiene	Olefin	Vinyon
Elastoester	Polyamide	
Elastolefin	Polyimide	

Artificial Fibers:

Acetate	Modal	Triacetate
Cupro	Rayon	Viscose
Lyocell	Tencel	

Tariff Insight

Although rayon and bamboo textiles are produced from plants, they are classified as artificial man-made fibers:

- A purified cellulose is created, harvested primarily from wood pulp.
- It is chemically converted into a soluble compound and dissolved.
- The solution is forced through a spinneret to produce filaments that are chemically solidified, resulting in fibers of nearly pure cellulose.

¹HTSUS, Ch. 54, p. 1, Note 1.

Fibers from Animals: Silk, Wool, Animal Hair

- Silk— The silk content of a garment must be at least 70% for the garment to be classified as silk. Silk often is classified as “other” fiber.
- Wool— The wool content of a garment must be at least 23% to be classified as wool. Wool sometimes is classified as “other” fiber.
- Cashmere
- Angora
- Alpaca

Other Fibers

Whether a garment is classified as being “of other textile material” depends on these factors:

- The type of garment being classified.
- Whether the fiber is specified in the HTS.

Garments made of the following fibers usually are classified as being of “other textile materials”:

- Vegetable fibers other than cotton: linen, ramie, hemp, and jute
- Silk, often (depending on the garment type)
- Wool, sometimes
- Metallic fiber yarn

Tariff Insight

Examples of Whether To Classify Garments as Being of Other Textile Material:

- 6205 — M/B wool shirts or silk shirts are classified as being of “other textile materials,” because neither wool nor silk is specified in this heading. The heading allows for the following classifications by fiber:
 - » 6205.20 — of cotton
 - » 6205.30 — of man-made fibers
 - » **6205.90 — of other textile materials**
- 6206 — W/G silk blouses and wool shirts are specified and classified accordingly:
 - » **6206.10 — of silk or silk waste**
 - » **6206.20 — of wool or fine animal hair**
 - » 6206.30 — of cotton
 - » 6206.40 — of man-made fibers
 - » 6206.90 — of other textile materials

Blended Fibers

When a garment consists of two or more different fibers, the fiber classification is based on the fiber that predominates by weight over every other single fiber:

- The predominant fiber is called “chief weight.”
- When no single fiber predominates, the garment is classified by the fiber that is listed last in numerical order under the heading of the HTS.

Tariff Insight

Changing the fiber content changes the chief weight (the predominant fiber), which determines the duty rate:

- 65% polyester/35% cotton — classified as being of man-made fibers, at a duty rate of 32%
- 65% cotton/35% polyester — classified as being of cotton, at a duty rate of 16.5%
- 65% rayon/35% cotton — classified as being of man-made fibers, at a duty rate of 32%
- 65% cotton/35% rayon — classified as being of cotton, at a duty rate of 16.5%

Tariff Insight

For blends of cotton with other natural fibers, the average duty rate depends on the percentage of the other fiber:

- Linen/cotton blends containing at least 36% linen — 5% to 8%
- Silk/cotton blends containing at least 70% silk — 1% to 4%
- Wool/cotton blends containing at least 23% wool — 12% to 15%

Example: A sweater is classified as 6110.20.10, containing 55% cotton/45% linen. Because the sweater contains at least 36% linen, the duty rate is 5%.

Tariff Insight

50%/50% fiber content is a “red flag” to CBP:

- A garment made of 50% cotton/50% polyester is classified as being of man-made fibers, because man-made fibers are listed last in numerical order in the HTS heading, after cotton.
- The high duty rate for polyester (32%) can be avoided by developing a fabric where the chief weight is in a lower-duty fiber, such as cotton (16.5%).

Binding Ruling NY H80716 is a classification ruling for a men’s sweatshirt in a blend of 50% cotton/50% polyester:

- The sweater is classified under heading 6110.30.3040 as “of man-made fibers,” at a duty rate of 32.7%
- If the sweatshirt had been 60% cotton/40% polyester, it would have been classified under heading 6110.20.2041, “of cotton,” at a duty rate of 16.5% —about half the duty rate for polyester.

Subject to Restraints

Quota restraints were originally put in place to monitor the importation of certain fibers. Apparel classified under the “subject to restraints” provisions was subject to quotas in the past. While quotas no longer exist, the HTS still contains these provisions, and the importer is responsible for determining the correct “subject to restraints” classification provision for statistical reporting purposes only (as shown in the example below).

Classification under these provisions is determined by the actual fiber content. For garments constructed of fabrics blended with “other” textile materials, such as silk, ramie, or linen, the garment may be subject to restraints.

Restraints apply only to cotton, wool, and man-made fibers.¹

Generally, the “subject to restraints” classifications arise in classifying garments under “other textile material” provisions, in two specific situations:

- a metallic fiber is present **or**
- no one fiber makes up more than 50% of the total weight of the yarns.

Example: A knit jacket is classified as 6104.39.20. Restraints determine the statistical subheading, and the three-digit numbers in parentheses are the quota categories (discussed on page 7):

- 6104.39.20.10—subject to cotton restraints (335)
- 6104.39.20.20—subject to wool restraints (435)
- 6104.39.20.30—subject to man-made fiber restraints (635)

Tariff Insight

The best way to optimize duty savings with restraints is to establish fiber blends that use “other fibers” as the dominant component, thereby reducing the duty rate.

Binding Ruling HQ 962630 provides classification of a girls’ knit sweater constructed of 40% ramie, 33% cotton, and 27% acrylic yarn. The sweater is classified as 6110.90.9026, as a pullover of “other textile materials,” subject to cotton restraints, at a duty rate of 6%.

¹HTSUS (2010), Annotated for Statistical Reporting Purposes, Section XI, p. XI-9, Statistical Notes 2 (a), (b), and (c).

Subject to Cotton Restraints

A garment is classified according to the “subject to cotton restraints” provision if the component that determines the classification meets the following criteria:

- It equals or exceeds 50% cotton by weight, **or**
- it is made of a combination of cotton and other fibers, **and**
 - » the weight of cotton + wool + fine animal hair + man-made fibers equals or exceeds 50% of the total weight of all component fibers, **and**
 - » the weight of cotton equals or exceeds the weight of wool + fine animal hair, **and**
 - » the weight of cotton equals or exceeds the weight of man-made fibers.

Tariff Insight

Cotton Case Study: An Example of Cotton Restraints

A women’s blouse is constructed of 50% cotton/50% linen woven fabric:

- The blouse is considered to be made of a blend of 50% cotton/50% other fibers.
- In the absence of a restraints provision, it would be classified as if it consisted wholly of the textile material that occurs last in numerical order (“other fibers”).
- However, in accordance with the “subject to cotton restraints” provision,
 - » the cotton component equals or exceeds 50% by weight of all component fibers, and
 - » therefore, the blouse is classified as being of “other fibers,” subject to cotton restraints.
- The classification is 6206.90.00.10, at a duty rate of 6.7%.
- The blouse is described as a W/G blouse of “other fibers,” subject to cotton restraints.

This classification is based on Binding Ruling NY L86569.

Tariff Insight

Cotton Case Study: An Example of Cotton Restraints

A women's sweater is constructed of 40% silk/35% cotton/25% polyester:

- Because silk predominates, but makes up less than 70% of the total weight, the sweater is classified as chief weight “other fibers.”
- In accordance with the “subject to cotton restraints” provision,
 - » it contains $\geq 50\%$ cotton + wool + man-made fiber, and
 - » therefore, the sweater is classified as being of “other fibers,” subject to cotton restraints.
- The classification is 6110.90.90.26, at a duty rate of 6%.
- The sweater is described as a W/G sweater of “other fibers, “subject to cotton restraints.

Subject to Wool Restraints

A garment is classified according to the “subject to wool restraints” provision if the component that determines the classification meets the following criteria:

- It is made of a combination of wool or fine animal hair and other fibers, **and**
- the weight of wool exceeds 17% of the total weight of all component fibers, **and**
- the garment is not subject to cotton restraints.

Tariff Insight

An Example of Wool Restraints

A women's sweater is constructed of 65% silk/20% wool/15% cotton:

- Because silk predominates, but makes up less than 70% of the total weight, the garment is classified as chief weight “other fibers.”
- The weight of the wool component exceeds 17% of the total weight.
- The weight of wool exceeds the weight of cotton (so the garment is not subject to cotton restraints).
- The garment is classified as being of “other fibers,” subject to wool restraints.
- The classification is 6110.90.90.28, at 6% duty.
- The sweater is described as a W/G sweater of “other fibers,” subject to wool restraints.

Subject to Man-Made Fiber Restraints

A garment is classified according to the “subject to man-made fiber restraints” provision if the component that determines the classification meets the following criteria:

- It is made of a combination of man-made fibers and other fibers, **and**
- it is not subject to cotton restraints, **and**
- it is not subject to wool restraints, **and**
 - » the weight of man-made fiber is equals or exceeds 50% of the total weight of all component fibers, **or**
 - » the weight of man-made fibers + cotton + wool + fine animal hair equals or exceeds 50% of the total weight of all of component fibers.

Tariff Insight

An Example of Man-Made Fiber Restraints

A sweater made of 98% polyester/2% metallic yarn is classified as being of “other textile materials” even though the chief weight is polyester:

- It contains metallic yarn.
- The weight of polyester equals or exceeds 50% of the total weight of all fibers.
- The classification is 6110.90.90.14, at a duty rate of 6%.

An example of a ruling that applies to metallic fiber is Binding Ruling NY N203855, which provides a classification for examples of women’s knit pullovers made of 82% rayon/11% polyester/7% metallic yarn.

For a garment containing metallic yarn to be classified as being of “other fibers,” a laboratory fiber analysis is necessary to analyze the yarns and determine the weights of all fibers present in the yarn. In this case, the garments are constructed from a single yarn that includes metallic fibers.

Key Point

Metallic Fiber Yarn

For tariff purposes, a metallized yarn is considered to be an “other textile material,” rather than a man-made (artificial or synthetic) fiber:¹

- A yarn that contains any amount of metal, no matter how small, is regarded in its entirety as “metallized yarn.”
- Because the entire yarn is considered metallized, its entire weight is counted as “other textile materials” in determining chief weight.

Binding Ruling HQ 084861 provides a classification for fabric of metallized yarn employed for ornamental purposes (as distinct from yarn reinforced with metal).

¹HTSUS (2010), Annotated for Statistical Reporting Purposes, Section XI, p. XI-2, Note 2 (B) (a).

General Rules of Interpretation

The General Rules of Interpretation (GRI) are the governing principle for classification.¹ The GRI provides guidance in classifying a product by following the hierarchical order of the HTS through a decision-tree format. The GRI is applied sequentially:

- Step 1—Start by classifying with GRI 1.
- Step 2—If the garment does not meet the GRI 1 criteria because of exceptions, then
- Step 3—Move to GRI 2, then GRI 3, GRI 4, GRI 5, and GRI 6.

GRI 1

The titles of HTS sections, chapters, and subchapters are provided for ease of reference, to help guide users to the part of the tariff where the garment should be classified:

- Classification is determined by the words in the headings **unless** the section, chapter, heading, or subheading notes say otherwise.
- Garments can be specifically included or excluded in the section, chapter, heading, and subheading notes.

Therefore, before classifying a garment, it is essential to first read the section and chapter notes. The notes will determine whether the product is included or excluded from the section or chapter.

- The first step in classifying is to follow the general rules of classification in GRI 1.
- If none of the rules are met, then move to GRI 2.

GRI 2

GRI 2 deals with incomplete or unfinished garments and with garments that consist of mixtures or combinations of materials:

- If GRI 1 cannot be applied, then the garment is classified by its “essential character” (what defines it), regardless of whether it is complete or incompletely assembled.
- HTS headings that refer to specific materials apply whether the garment consists wholly or only partly of that material. If a garment consists of more than one material, then it is evaluated according to GRI 3.

¹HTSUS, General Notes, General Rules of Interpretation, p.1.

Tariff Insight

Examples of Classification Based on Essential Character (GRI 2)

- When a garment is lined, classification is based on the outer shell.
- Parts of an unassembled blouse are classified as a blouse.
- A trench coat with a removable lining is classified as a trench coat.

Key Point

In practice, most products can be classified under GRI 1 or GRI 2. GRI 3, GRI 4, GRI 5, and GRI 6 apply to exceptions and special circumstances.

GRI 3

GRI 3 deals with garments that consist of a combination or mixture of materials and could be classified under two or more different headings (according to GRI 2).

If two headings are equally applicable, then the garment is classified by the heading that

- (a) provides the most specific description, **or**
- (b) gives the product its essential character, **or**
- (c) if neither (a) nor (b) applies, the heading that occurs last in numerical order among the equally applicable headings.



Tariff Insight

Determining Essential Character Under GRI 3

If one component of a garment exceeds 60% of the visible surface area, that component determines the classification, **unless** the other component meets one of these criteria:

- forms the entire front of the garment, **or**
- provides a visual and significant decorative effect (as in lace coverage), **or**
- constitutes over 50% of the weight of the garment, **or**
- is valued at more than 10 times the value of the primary component.

If no component exceeds 60% of the visible surface area and one of the four conditions listed above is present, then classification is based on GRI 3(b) or (c).

In the case of a full-body garment, the component that provides the upper-body coverage determines the classification, unless the other component meets one of the following criteria:

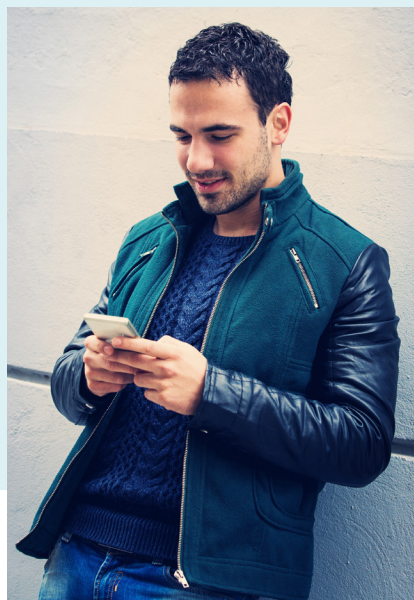
- provides a significant visual effect, **or**
- constitutes over 60% of the weight of the garment, **or**
- is valued at more than twice the value of the primary component.

Examples of Classification Based on Essential Character (GRI 3)

- A jacket/cardigan with woven cotton front panels and an acrylic knit back is classified by the front panels.

Binding Ruling NY N247152 states that the component that provides a visually significant decorative effect or that covers more than 60% of the surface provides the essential character and determines the classification.

- Most garments made of textile and leather components are classified as leather, under Heading 4203.



Tariff Insight

Reversible Garments

Binding Ruling NY K84414 provides a classification ruling for a women's reversible skirt, where each side is made of a different fabric, classifiable under two different subheadings:

- One side is 100% woven silk, and the other side is 74% wool/16% viscose/7% nylon/3% other fibers.
- This garment is considered a composite good, with the classification to be determined by the fabric that provides the essential character.
- If neither fabric provides the essential character, then the classification is determined by the subheading that occurs last in numerical order.

In this case, since both sides of the skirt are of equal significance, neither side provides the essential character. Therefore, the garment is considered to be of silk, under Heading 6204.59.4040 (containing 70% or more of silk), under the subheading that occurs last in numerical order, at a duty rate of 6%.



GRI 4

Garments that cannot be classified in accordance with GRI 1, GRI 2, or GRI 3 are classified under the heading appropriate to the garment to which they are most akin.

In the rare cases where a garment cannot be classified by a heading or subheading, it is necessary to find the garment that it most closely resembles, based on description, character, or purpose.

GRI 5

This provision covers packaging materials or containers. These are classified with the products they are imported with if they meet the following criteria:

- They are specially shaped or fitted for the articles they contain and are suitable for long-term use, **or**
- they are of a kind normally used for packing the goods and are **not** reusable.

This means that containers are classified with the products they contain **except** in these instances:

- The container is shipped separately.
- The container is suitable for reuse, and is **not** specially shaped or fitted for the article(s) it contains.
- The container itself gives the product its essential character.

Tariff Insight

Examples of Classification in Accordance with GRI 5

These are examples where packaging materials or containers are classified with the products they contain:

- Packaging materials such as boxes that hold a set.
- Shoe bags that are shipped with the shoes.
- Dust covers for handbags.
- Lingerie bags that are part of the set of lingerie.

Binding Ruling NY H80844 states that a cardboard box containing an assortment of newborn infants' articles is classified with the articles it contains, as it is not suitable for reuse.

GRI 6

- When classifying a product, always follow the hierarchical sequence of section, then chapter, then subchapter, then heading, then subheading.
- At each hierarchical level, follow the sequence of the General Rules of Interpretation.

In other words, if two chapters might apply, then continue to compare them with reference to their subchapters, headings, and subheadings, until the provisions of only one chapter meet the description for classification.

Free Trade Agreements

The duty rate for cotton garments depends on whether the garments are covered by the provisions of free trade agreements or trade preference programs between the United States and beneficiary countries that manufacture cotton products. In cases where these agreements apply, they are noted in the second column (Special) of the Rates of Duty in the HTSUS, by codes. These are the codes currently in use:

- North American Free Trade Agreement—CA/MX
- African Growth and Opportunity Act—D
- United States-Israel Free Trade—IL
- United States-Jordan Free Trade Area Implementation Act—JO
- DR-Central America-United States Free Trade Agreement—P/P+
- United States-Morocco Free Trade Agreement—MA
- United States-Oman Free Trade Agreement—OM
- United States-Peru Trade Promotion Agreement—PE
- United States-Korea Free Trade Agreement—KR
- United States-Colombia Trade Promotion Agreement—CO
- HAITI - H.O.P.E. Preference Program—E/CBI

Up-to-date information on free trade agreements and trade preferences can be found on the Office of Textiles and Apparel (OTEXA) website:

- <https://otexa.trade.gov/fta.htm>
- https://otexa.trade.gov/Trade_Preference.htm

Determining the Duty Rate

The rate of duty owed is declared as a percentage of the entered value. The classification (HTS number) determines the amount of duty owed.

The HTS includes three columns of duty rates, as shown in the example HTS page below:¹

- Column 1 General—the duty rate based on most-favored nation status
- Column 1 Special—the duty rate based on special trade agreements and trade preference programs
- Column 2—the duty rate applied to imports from Cuba and North Korea

Harmonized Tariff Schedule of the United States (2019) Revision 16

Annotated for Statistical Reporting Purposes

XI
61-43

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
6109		T-shirts, singlets, tank tops and similar garments, knitted or crocheted:				
6109.10.00		Of cotton.....		16.5%	Free (AU, BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 3.3% (KR)	90%
	04	Men's or boys': T-shirts, all white, short hemmed sleeves, hemmed bottom, crew or round neckline, or V-neck with a mitered seam at the center of the V, without pockets, trim or embroidery (352).....	doz. kg			
	07	Singlets, all white, without pockets, trim or embroidery (352).....	doz. kg			
	11	Thermal undershirts (352).....	doz. kg			
	12	Other T-shirts: Men's (338).....	doz. kg			
	14	Boys' (338).....	doz. kg			
	18	Tank tops and other singlets: Men's (338).....	doz. kg			
	23	Boys' (338).....	doz. kg			
	27	Other (338).....	doz. kg			
	37	Women's or girls': Underwear (352).....	doz. kg			
	40	Other: T-shirts: Women's (339).....	doz. kg			
	45	Girls' (339).....	doz. kg			
	60	Tank tops: Women's (339).....	doz. kg			
	65	Girls' (339).....	doz. kg			
	70	Other (339).....	doz. kg			

¹HTSUS, General Note 3, p. 3 (a) (ii), (iii); p. 6 (b).

Incoterms (2010)

Incoterms (International Commercial Terms) are a set of pre-defined commercial terms used in international business transactions, published by the International Chamber of Commerce.¹ Incoterms are updated every 10 years; the next update will occur in 2020.

Incoterms define the agreed-upon physical place where the goods are handed over from the exporter to the importer and clarify the financial ownership, responsibility, costs, and risk of both buyer and seller. Incoterms must be clearly stated in all transaction documents.

These are the Incoterms most commonly used in the apparel industry:

- EXW: Ex Works—The goods are picked up at the “back door” of the seller’s factory by the buyer, who is responsible for all transportation from the factory to the importer’s destination.
- FOB: Free on Board—The most commonly used Incoterm, whereby the goods are handed over and transferred onto the vessel at the port of export.
- FCA: Free Carrier—This Incoterm is most commonly used for air shipments, whereby the seller delivers the goods, cleared for export, to the carrier at a named location.
- DDP: Delivered Duty Paid—The seller bears all costs to deliver the goods to the destination of the importing country. This Incoterm is mostly used to deliver goods directly to the buyer’s distribution center.

¹ICC, Incoterms 2010.

Introduction to Tariff Engineering

Tariff engineering is the process of re-engineering a product by changing either its fiber content or its styling features in order to change its HTS product classification to qualify for lower duty rate.

Fiber Content

- Shifting fiber content from man-made fiber to cotton will lower the duty rate.
- In certain, limited categories, blending cotton with other natural fibers, such as linen or silk, will lower the duty rate.

Styling Features

- Modifying garment construction and certain styling features can change the HTS classification, resulting in a lower duty rate.
- Modifications can be made that do not affect the integrity of the design.

Disclaimer

This publication is designed to provide accurate guidance on the classification and importation of wearing apparel and home textiles.

This publication is not to be considered to provide customs advice. Always consult a licensed customs broker or a customs attorney with questions regarding proper classification.

Tariff Insight

Tariff Engineering and the Process of Exclusion

- Classification is a process of exclusion.
- As soon as you find a criterion that does NOT match—STOP and move to the next classification.

Example: Blouse vs. Jacket vs. Other Blouse

Below are examples of garments that start as a blouse (Heading 6206) and then add jacket characteristics. If the garment does not meet the criteria for classification as a jacket (Heading 6202), it moves to classification as other blouse (Heading 6211).

Blouse

For a garment to be classified as a blouse (Heading 6206), it must meet the following criteria:

Required:

- Shoulder coverage greater than 2½ inches
- Reaches the waist

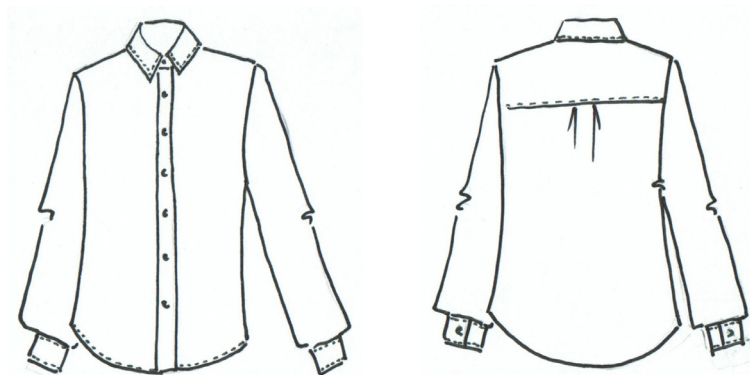
Excluded:

- Tightening at the bottom of the garment
- A ribbed waistband
- Pockets below the waist

Allowed:

- Sleeves or sleeveless
- A collar or a hood
- A full or partial opening at the neck

The sketches below show a blouse that meets all of the blouse criteria.



Blouse, Heading 6206

Cotton duty rate = 15.4%

Jacket

For a garment to be classified as a jacket, it must have three or more of the following characteristics. Otherwise, it usually is classified as a blouse or shirt. Three or more of the following attributes generally will indicate a jacket:

- Heavy-weight shell fabric, ≥ 10 oz. (339 g/m²)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents, with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Other Blouse

For the blouse to be classified as other blouse, it must have features that exclude it from being classified as a blouse, such as these jacket-like attributes:

- Tightening at the waist or bottom of the garment
- Back or side vents
- Pockets below the waist
- Other jacket-like attributes, such as no cuffs or a lapel collar

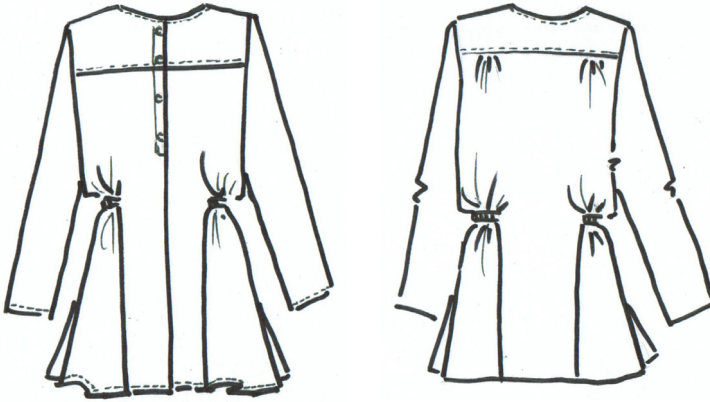
The following three sets of sketches show how a blouse can be engineered by adding jacket-like attributes that exclude it from being classified as a blouse, greatly reducing the duty rate.



Other Blouse, Heading 6211

- Long sleeves without cuffs
- Pockets below the waist
- A lapel collar

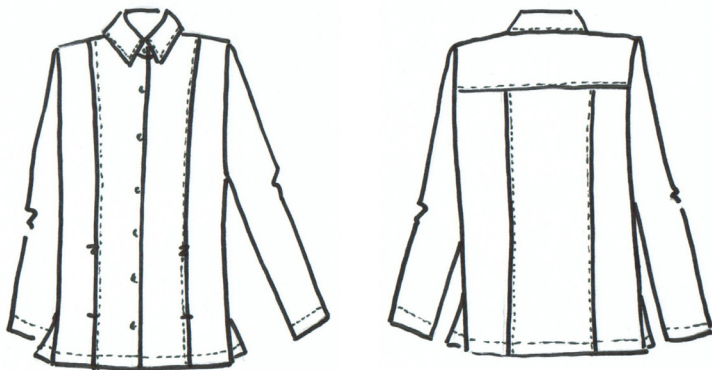
Cotton duty rate = 8.1%



Other Blouse, Heading 6211

- Long sleeves without cuffs
- Tightening at the waist
- Side vents

Cotton duty rate = 8.1%



Other Blouse, Heading 6211

- Long sleeves without cuffs
- Pockets below the waist
- Side vents

Cotton duty rate = 8.1%

Comparing the Costs of Different Fibers

The following variables may determine sourcing decisions:

- Choice of country of origin
- Vertical production capabilities
- Logistics advantages
- Labor availability and rates
- Availability and cost of raw materials
- Production volume
- Optimization of free trade agreements

The scenario highlighted in the table below focuses on the duty-rate difference between cotton and man-made fibers and its impact on the landed cost. The FOB entered values (cotton vs. polyester) are based on data from OTEXA and the International Chamber of Commerce for all imports of men's polo shirts into the United States.

The table compares the costs of using cotton or polyester to produce men's basic polo shirts that are identical in make, trim, and packaging, based on the following assumptions:

- imported from a dutiable country of origin
- equal fabric weights
- ordered quantity of 10,000 units
- offered at the same retail price

	Cotton (338)*	Man-Made Fiber (638)*	Difference
FOB (\$)	2.73	3.71	0.98
Transportation broker fees (\$)	0.35	0.35	–
Duty (\$)	$\times 19.7\% = 0.54$	$\times 32\% = 1.19$	0.65
Total landed cost (\$)	3.62	5.25	1.63
Retail price (\$)	12.99	12.99	–
Initial mark up (%)	72%	60%	
Mark up (\$ $\times 10,000$)	95,000	78,000	17,000

*OTEXA, U.S. Textile and Apparel Category System (2017).

Part 2

Classification and Tariff Engineering by Apparel Product Types

Chapter 61: Cotton Knit Garments

This chapter covers garments that are knitted, crocheted, or cut and sewn from knitted fabric. Knitted fabric is formed by the intermeshing of yarn loops.

Upper-Body and Lower-Body Garments

Duty rates differ between upper-body and lower-body garments, which are defined as follows.

Upper-body garments have the following attributes:

- Cover the upper body from the neck and shoulders to the waist or below.
- Have a neck opening.
- May or may not have a closure.
- May or may not have sleeves.
- May or may not have a collar or a hood.

Lower-body garments have the following attributes:

- Extend below the waist.
- Can include dresses, jumpers, divided dresses, coveralls, or bib overalls.

Average Duty Rates for Knit Garments by Fiber Content

Man-made fibers generally carry the highest duty rate. The duty rates shown in the following table are those for normal commercial trade, and do not take into account any free trade agreements, trade preference programs, or current trade negotiations.

Fiber	Average Duty Rates for Knit Garments	
	Upper-body	Lower-body
Silk (70%)	1%	3%
Linen	8%	6%
Wool	15%	14%
Cotton	17%	11%
Man-made fiber	28%	18%

As the table shows—

- Man-made fibers can sometimes carry twice the duty rate of other fibers.
- The duty rates for upper-body and lower-body garments differ, regardless of the fiber.
- The low cost of cotton helps to offset its duty rate relative to the duty rates for other natural fibers. Also, while polyester may often cost less than cotton, the duty rate for cotton is lower than that for all man-made fibers.

Knitted Fabric — How To Determine Stitch Count

The stitch count of a knitted fabric is determined by counting the numbers of courses and wales that form the interlooping of yarns to create the stitches:

- A stitch on the face side of a knit looks like vertical “V,” and a stitch on the purl side (reverse) looks like a loop. Either side can be used to determine stitch count.
- Courses are the horizontal loops, which are counted vertically.
- Wales are the vertical loops, which are counted horizontally and determine the number of stitches in a 2-centimeter field.
- The fabric mill usually can provide the stitch count, along with other fabric data.

Gauge

Gauge (gg) is a measure of the thickness of a knitted fabric; it measures the number of needles per 1 inch of width of the knitting machine’s needle bed. The higher the gauge, the thinner the fabric.

For More Information

More information about how stitches are formed and counted in knitting can be found on the CottonWorks website:

<https://www.cottonworks.com/topics/sourcing-manufacturing/knitting/the-art-of-knitting-knit-basics/>

Tariff Insight

Knit Tops vs. Sweaters

- Garments with stitch counts of $\leq 9/2$ cm (counted horizontally) generally are classified as sweaters.
- Garments with stitch counts of $\geq 10/2$ cm (counted horizontally) generally are classified as pullovers (Heading 6110) or T-shirts (Heading 6109).
- Garments made of fine-gauge knits, 18gg or higher, with the appropriate features, are classified as knit blouses (Heading 6106 W/G) or shirts (Heading 6105 M/B).

Attributes of Knit Garments

These definitions are used in classifying garments according to their attributes:

- **Required**—These attributes are required for a garment to be classified under a given heading.
 - » In some cases, a garment need not have all of the listed attributes, but at least three of the listed attributes must apply.
- **Excluded**—These attributes result in exclusion of garments from classification under a given heading. If any of these attributes apply, the garment must be classified under a different heading.
- **Allowed**—A garment classified under a given heading may have these attributes, but they are not required.

Headings Used for Knit Garments Made of Cotton

These are the headings those most commonly used for knit garments made of cotton. They apply to the majority of cotton garments imported into the United States.

6101	M/B coats and jackets
6102	W/G coats and jackets
6103	M/B pants, shorts, overalls, and ensembles
6104	W/G pants, shorts, dresses, skirts, and ensembles
6105	M/B shirts
6106	W/G blouses and shirts
6109	T-shirts and tank tops
6110	Sweaters, pullovers, sweatshirts, and vests
6111	Infants' garments
6113	Garments made of coated fabrics
6114	Other garments: tops, shrugs, sarongs, jumpers, divided dresses, jumpsuits, and coveralls

Sets of Knit Garments

Sets consist of two or more garments made from identical fabric that are packaged, imported, and sold together.¹ They are classified under the headings 6103 (M/B), 6104 (W/G), or 6111 (infants’):

- Each garment that is part of the set is classified separately for statistical purposes, with its own 10-digit HTS number.
- The classifications of the individual garments are used to determine the duty rates.
- There is a special provision for infants’ sets, which are classified as sets at a lower duty rate.

Required

- Packaged, imported, and ready for retail sale together
- One upper-body and one lower-body garment
- The fabric for both garments is identical in style, color, construction, and composition
- The upper- and lower-body components are made in corresponding or coordinating sizes

Excluded

- Track-suit or ski-suit elements (classified under Heading 6112)

Allowed

- A second upper-body garment in limited cases (M/B, W/G: waistcoat, twin set)
- More than two garments (infants’)

Sets vs. Composite Goods

- Items sold together that are adapted to each other and that are not of a type normally sold separately are “composite goods,” classifiable together based on the element that imparts the essential character.
- In contrast, items sold together that have separate identities and could be sold separately are “goods put up as sets for retail sale,” classified as “sets.” Sets consist of different articles put together to meet a particular need and imported in a condition for sale directly to consumers without repackaging.

¹HTSUS, Ch. 61, p. 1, Note (3) (b).

Tariff Insight

Sets vs. Composite Goods

Based on essential character, the garments in a set could be classified separately, but composite goods cannot.

Example:

- Pants sold with an accompanying self-fabric belt are classified as composite goods.
- Pants sold with an accompanying non-textile belt are classified as a set.

Binding Ruling HQ 966897 states that pants imported with an accompanying self-fabric belt are adapted to each other, in that the loops are sized to accompany the belt, and the items are not of a type normally sold separately. Therefore, the pants and the accompanying textile belt combination are composite goods, classifiable together, with the pants imparting the essential character as per GRI 3(b).

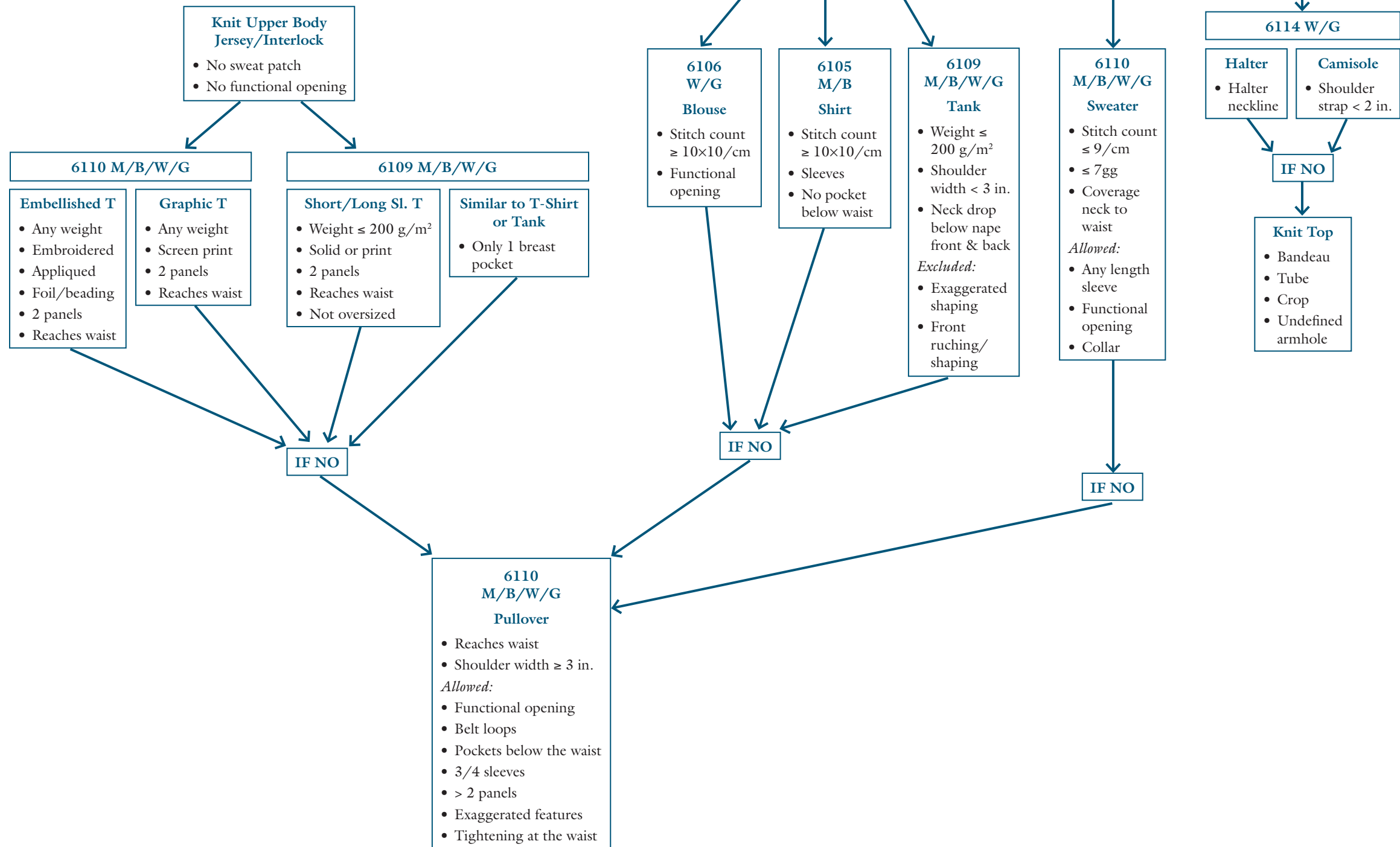
In contrast, Binding Ruling HQ 084423 states that pants imported with an accompanying non-textile (polyurethane) belt are classified as sets, because each item has a separate identity and is not adapted to the other, as required for classification of a composite good.

Tariff Insight

Infants's sets of two or more garments of the same fabric and sizing, packaged and imported together and intended to be worn together, may be classified as a set.

Decision-Tree Example: Classifying the Most Common Knit Tops

Knit upper-body garments can be complex and difficult to classify. A decision tree is a useful tool for understanding knit classifications and their various criteria at a glance.



Heading 6101: M/B Knit Coats & Jackets

Designed to be worn over another garment to provide sufficient protection against the elements.¹ A jacket should have three or more of the required criteria.

Required

Three or more of the following attributes generally indicate a jacket:

- Heavy-weight shell fabric (≥ 10 oz., or 339 g/m^2)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Excluded

- Sleeveless (sleeveless jackets may be classified under Heading 6112 or 6113).

Allowed

- Padding or insulation

Cotton Duty: 15.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 11, 17–18.

Tariff Insight

Shirt jackets are hybrid garments that are usually classified as jackets:

- For a cotton jacket, Heading 6101, the duty rate is 15.9%
- For a cotton shirt, Heading 6110, the duty rate is 16.5%

Binding Ruling HQ H250945 states that although a garment meets three of the jacket criteria, knit garments fail to qualify as jackets because they do not provide sufficient protection against the elements. Cotton knit garments with a full front opening may be classified as cardigans, under Heading 6110 (other shirt), at a duty rate of 16.5% .



Heading 6102: W/G Knit Coats & Jackets

Designed to be worn over another garment to provide sufficient protection against the elements.¹ A jacket should have three or more of the required criteria.

Required

Three or more of the following attributes generally indicate a jacket:

- Heavy-weight shell fabric (≥ 10 oz., or 339 g/m^2)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Excluded

- Sleeveless

Allowed

- Padding or insulation

Cotton Duty: 15.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 11, 17–18.

Tariff Insight

Shirt Jackets

Shirt jackets are hybrid garments usually classified as jackets:

- For a cotton jacket, Heading 6102, the duty rate is 15.9%
- For a cotton shirt, Heading 6106, the duty rate is 19.7%
- For a polyester jacket, the duty rate is 28.2%.

Knit jackets usually do not meet the criteria for protecting against the elements, and those with a full front opening are classified under Heading 6110 (other shirt).

Capes

Capes are classified under Heading 6102 if they have the following attributes:

- Provide coverage below the elbow
- Extend below the waist

Otherwise, they are classified as capelets, under Heading 6117.



Heading 6103: M/B Knit Pants & Shorts

Outerwear lower-body outer garments designed to extend below and cover the knee (pants) or to leave the lower portion of the leg and the knee exposed (shorts).¹

Required

- Leg separations and a separate tube for each leg

Excluded

- One tube to cover both legs

Allowed

- Any type of waistband, including elastic, drawstring, or rib knit
- A belt and belt loops
- Permanently affixed suspenders

Cotton Duty: 16.1%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6103: M/B Knit Ensembles

Sets of garments with two or more components made of identical fabric that are imported and packaged together.¹

Required

- Imported, packaged, and sold together as a set
- Include one upper-body and one lower-body garment
- Constructed of fabric identical in style, color, and construction
- Components made in corresponding or coordinating sizes

Excluded

- Track-suit attributes (classified under Heading 6112)

Allowed

- A second upper-body component

Cotton Duty:

- Each component is classified separately, and the ensemble is classified as a set.
- The individual classifications are used to determine the duty rate.



¹CBP. Apparel Terminology Under the HTSUS, pp. 14–15.

Heading 6103: M/B Knit Overalls

Pants with a bib in the front and suspender straps over the shoulders.¹ Generally worn over an outerwear shirt.

Required

- Leg separations and a separate tube for each leg
- A bib rising at least 6 inches above the waistline

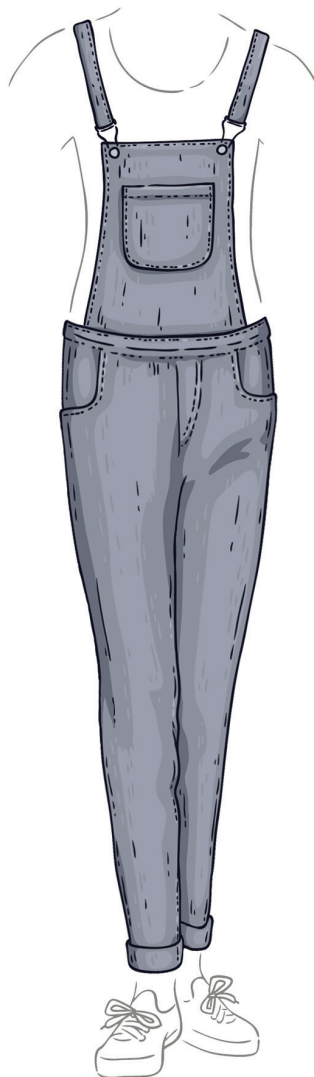
Excluded

- One tube to cover both legs
- Short length

Allowed

- Any type of waistband, including elastic, drawstring, or rib knit
- A belt and belt loops

Cotton Duty: 10.3%



¹CBP. Apparel Terminology Under the HTSUS, p. 12.

Heading 6104: W/G Knit Blazers

Suit-type jackets that are designed to be worn over lighter garments for business or formal occasions.¹

Required

- Full upper-body coverage from the neck to the waist
- Tailored to the body, with three or more vertical panels, including two in the front and one in the back
- Sleeves of any length
- Adequate coverage of the neck, shoulder, and waist
- A full front opening with or without a closure

Excluded

- A zipper closure (classified under Heading 6110)
- Extends below the mid-thigh
- Is worn over another jacket, coat, or blazer

Allowed

- Pockets at or below the waist
- A belt
- Lapels

Cotton Duty: 14.9%



Tariff Insight

Jacket vs. Shirt

In chief weight cotton, the duty rate for a garment classified as a suit-type jacket under Heading 6104.32.00.00 is 14.9%, compared with 19.7% for a shirt under Heading 6106.10.00.10.

Reengineering the shirt as a suit-type jacket thus results in a duty savings of nearly 5 percentage points.

¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6104: W/G Knit Pants & Shorts

Lower-body outer garments designed to extend below and cover the knee (pants) or to leave the lower portion of the leg and the knee exposed (shorts).¹

Required

- Leg separations and a separate tube for each leg

Excluded

- One tube to cover both legs

Allowed

- Any type of waistband, including elastic, drawstring, or rib knit
- A belt and belt loops
- Permanently affixed suspenders

Cotton Duty: 14.9%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6104: Knit Dresses

One-piece outer garments worn by women or girls designed to cover the upper body and extend to at least below the hips, ending as a “skirt” covering the lower portion of the body.¹

Required

- One-piece garment
- Covers the upper and lower portions of the body
- Designed to be worn without other outer garments
- The lower (skirt) portion is a single tube

Excluded

- Oversized armholes that would require an underpinning
- A divided skirt (classified under Heading 6114, other garments)

Allowed

- Short or long

Cotton Duty: 11.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 14.

Tariff Insight

Dress vs. Tunic

- Dresses must have marketing, advertising, and retail sales data to support the intended design.
- Dresses cannot be worn with leggings or pants underneath. If they can, they are classified as tunics, under Heading 6106, at a duty rate of 19.7%, or under Heading 6110, at a duty rate of 16.5%.



Heading 6104: Knit Skirts & Divided Skirts

Lower-body outer garments that enclose both legs in a single tube.¹ Includes divided skirts or skorts, where each leg is surrounded by fabric, and the garment appears as a skirt from the front.

Required

- Lower-body garment
- If divided, must appear as a skirt when viewed from the front

Excluded

- Split in the front and back, without a front covering (classified as shorts)
- A bib extension that exceeds 6 inches (proportionately less for girls)

Allowed

- Short or long
- Extends above the natural waistline
- Over-the-shoulder straps
- Encloses the legs in a single tube or two tubes

Cotton Duty: 8.3%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6104: W/G Knit Ensembles

Sets of garments with two or more components made of identical fabric that are imported and packaged together.¹

Required

- Imported, packaged, and sold together as a set
- Include one upper-body and one lower-body garment
- Fabric identical in style, color, and construction
- Components made in corresponding or coordinating sizes

Excluded

- Track-suit attributes (classified under Heading 6112)

Allowed

- A second upper-body component

Cotton Duty:

- Each component is classified separately, and the ensemble is classified as a set.
- The individual classifications are used to determine the duty rate.



¹CBP. Apparel Terminology Under the HTSUS, pp. 14–15.

Heading 6104: W/G Knit Overalls

Pants with a bib in the front and suspender straps over the shoulders.¹ Generally worn over an outerwear shirt.

Required

- Leg separations and a separate tube for each leg
- A bib rising at least 6 inches above the waistline

Excluded

- One tube to cover both legs
- Short length

Allowed

- Any type of waistband, including elastic, drawstring, or rib knit
- A belt and belt loops

Cotton Duty: 10.3%



¹CBP. Apparel Terminology Under the HTSUS, p. 12.

Heading 6105: M/B Knit Shirts

Upper-body outer garments designed to extend from the neck and shoulder to or below the waist.¹ Must be made of fabric with a tight knit stitch.

Required

- Long or short sleeves
- Stitch count $\geq 10/2$ cm
- Adequate coverage of the neck, shoulder, and waist
- Full or partial opening at the neck
- A closure device (such as buttons or snaps)

Excluded

- Sleeveless
- Tightening at the bottom (drawstring, elastic, or rib knit)
- Pockets below the waist

Allowed

- Sleeves of any length
- Tightening at the waist (not at the bottom)
- A hood or collar

Cotton Duty: 19.7%

Tariff Insight

Duty Savings with Cotton

- Polyester knit shirts are classified as 6105.20.20.10, at a duty rate of 32%.
- Cotton knit shirts are classified as 6105.10.00.10, at a duty rate of 19.7%.



¹CBP. Apparel Terminology Under the HTSUS, p. 18.

Key Point

TransDRY® Technology for Knit Shirts

Cotton Incorporated's TransDRY® technology¹ is designed to keep wearers cool and to dry faster, by combining the comfort of cotton knit with wicking performance.

- TransDRY® technology for cotton is a patented, high-performance moisture-management application that allows fabrics to wick and spread perspiration as well as, or better than, most high-tech synthetic fabrics.
- The cotton yarns are treated with a water-repellency process that lasts throughout the lifetime of the garment.
- As a result, TransDRY® fabrics do not become over-saturated during exercise and have a lower overall absorbent capacity that mimics that of polyester and nylon.
- TransDRY® technology can also be combined with antimicrobial and UV- blocking technologies.
- The duty rate for men's cotton knit polo shirts is 19.7%, compared with 32% for polyester knit polo shirts. TransDRY® technology provides a men's cotton shirt with wicking performance attributes that equal or surpass those of polyester.

¹<https://www.cottonworks.com/topics/fabric-technology/performance-technologies/transdry-technology>.

Heading 6106: W/ G Knit Blouses & Shirts

Upper-body outer garments designed to extend from the neck and shoulder to or below the waist.¹ Must be made of fabric with a tight knit stitch.

Required

- Stitch count $\geq 10/2$ cm
- Adequate coverage of the neck, shoulder, and waist
- Full or partial opening at the neck
- A closure device (such as buttons or snaps)

Excluded

- Tightening at the bottom (drawstring, elastic, or rib knit)
- Pockets below the waist

Allowed

- Sleeves of any length
- Sleeveless
- Tightening at the waist (not at the bottom)
- A hood or collar

Cotton Duty: 19.7%



¹CBP. Apparel Terminology Under the HTSUS, p. 12.

Heading 6109: M/B/W/G T-Shirts

Knit upper-body underwear-style garments.¹

Required

- Short sleeves
- Round, square, boat, or V-neck opening
- Hemmed bottom
- Jersey or interlock knit of weight $\leq 200 \text{ g/m}^2$
- Adequate coverage of the neck, shoulder, and waist

Excluded

- Oversized; must have a defined bodice
- Tightening at the bottom (elastic or rib knit)
- Appliques, embroidery, buttons, embellishments, or fasteners

Allowed

- Printing not raised from the fabric surface
- One breast pocket
- A small embroidered logo (approx. 1 inch square)

Cotton Duty: 16.5%

Tariff Insight

Duty Savings with Cotton

- Polyester T-shirts are classified as 6109.90.10, at a duty rate of 32%.
- Cotton -shirts are classified as 6109.10.00, at a duty rate of 16.5%.



¹CBP. Apparel Terminology Under the HTSUS, p. 22.

Heading 6109: Similar to a T-Shirt

Garments that meet the T-shirt requirements except for one or two non-T-shirt features.¹

Required

- Resembles a T-shirt
- Sleeves
- Jersey or interlock knit of weight $\leq 200 \text{ g/m}^2$
- Adequate coverage of the neck, shoulder, and waist

Excluded

- Tightening at the bottom (elastic or rib knit)
- Appliqués, embroidery, or fasteners

Allowed

- One or two non T-shirt features, such as the following:
 - » A small raised design on the surface
 - » A sweat patch
 - » A small label, embroidery, appliqué, or patch
 - » Small slits at the side
 - » Shoulder pads
 - » A breast pocket
 - » Long sleeves

Cotton Duty: 16.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 22.

Heading 6109: M/B/W/G Tank Tops

Knit upper-body garments with shoulder straps.¹

Required

- Sleeveless
- Shoulder straps no more than 2 inches wide across the top of the shoulder
- A neckline that drops below the nape of the neck in the front and back
- Adequate coverage at the waist

Excluded

- Front or back neck openings (buttons, zippers, or other closure devices)
- Belts or belt loops

Allowed

- Many of the non-T-shirt features
- One or two breast pockets
- Oversized armholes

Cotton Duty: 16.5%



Tariff Insight

Cotton Tank Top vs. Cotton Camisole (Heading 6114)

- A camisole may have undefined armholes.
- The duty rate for cotton tank tops is 16.5%, vs. 10.8% for a cotton camisole.

¹CBP. Apparel Terminology Under the HTSUS, p. 23.

Heading 6109: Similar to a Tank Top

Knit upper-body garments that meet most of the tank-top requirements, but with shoulder straps that are wider than 2 inches.¹

Required

- Sleeveless
- Shoulder straps more than 2 inches wide
- A neckline that drops below the nape of the neck in the front and back
- Adequate coverage at the waist and shoulder

Excluded

- Buttons, zippers, or other closure devices
- Belts or belt loops

Allowed

- A front or back neck opening, such as a notch or slit

Cotton Duty: 16.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 23–24.

Heading 6110: M/B/W/G Sweaters

Loosely knit upper-body outer garments.¹

Required

- Stitch count $\leq 9/2$ cm
- Extends from the neck to or below the waist
- Adequate coverage of the neck, shoulder, and waist

Excluded

- A lining for warmth

Allowed

- Sweater vests
- Cardigans with full front openings
- Pullover styles
- Pockets
- A hood or collar

Cotton Duty: 16.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 22.

Tariff Insight

Sweater vs. Pullover (Heading 6110)

- Fine-gauge sweaters with stitch counts $> 9/2$ cm qualify as cut-and-sew pullovers (6110.20.20.79).

Sweater Duty Rates by Fiber Content (Chief Weight)

- Cotton = 16.5% (6110.20.20.20)
- Linen = 6% (6110.90.90.90)
- Silk = 1% (6110.90.10.60) in 70% silk/30% cotton
- Man-made fibers = 32% (6110.30.30.59)

Heading 6110: M/B/W/G Knit Sweatshirts

Pullover-style upper-body garments with rib-knit cuffs and bottoms.¹

Required

- Made from cotton or a man-made fiber
- Made from knit fabric that is napped or brushed on the inside
- Rib-knit or elastic cuffs
- Adequate coverage of the neck, shoulder, and waist

Excluded

- Zipped or open front (most likely classified as jackets)

Allowed

- A pocket or hood

Cotton Duty: 16.5%

Tariff Insight

- An open-front cotton sweatshirt is classified as a jacket (6101.20) at a duty rate of 15.9%, compared with 16.5% for a sweatshirt.
- For a polyester sweatshirt, the duty rate is 28.2%.



¹CBP. Apparel Terminology Under the HTSUS, p. 22.

Heading 6110: M/B/W/G Knit Vests

Sleeveless upper-body garments designed to be worn over a shirt, blouse, or other upper-body or full-body outer garment.¹

Required

- Designed to be worn over another garment
- Sleeveless, with oversize armholes
- Adequate coverage of the neck, shoulder, and waist
- Stitch count > 9/2 cm

Excluded

- Sleeves
- Stitch count $\leq 9/2$ cm (classified as sweater vest)

Allowed

- Full front opening with a closure device (such as buttons)
- Pullover style

Cotton Duty: 16.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 26.

Heading 6110: M/B/W/G Pullovers & Cardigans

Upper-body outer garments that specifically do not meet the attributes of knit upper-body garments described elsewhere in the tariff as “other.”¹

Required

- Stitch count > 9/2 cm
- Cardigan—a full front opening
- Provides adequate coverage of the neck, shoulder, and waist
- Pullover—no full front opening

Excluded

- Stitch count \leq 9/2 cm (classified as a sweater)
- Basic T-shirt features
- Jersey or interlock knit of weight \leq 200 g/m²

Allowed

- Large appliqué or heat transfer
- Extensive embroidery coverage
- Mock turtleneck

Cotton Duty: 16.5%

Tariff Insight

Jacket vs. Cardigan

- A cotton knit jacket is classified as 6102.20.00.10, at a duty rate of 15.9%.
- A cotton knit cardigan is classified as 6110.20.20.79, at a duty rate of 16.5%.



¹CBP. Apparel Terminology Under the HTSUS, pp. 11, 18, 22.

Heading 6111: Infants' Knit Garments & Accessories

The same classification rules for adults' garments and clothing accessories apply to those for infants, with some modifications to take into account the scaled-down measurements.

Some infants' headings include terms not found under other headings:

- Blanket sleepers—full-body, footed sleeping garments made of brushed or napped fibers with a zipper extending from the neckline to one pant leg.
- Sunsuits, washsuits, and similar apparel—one-piece garments designed to be worn alone or with a garment underneath, covering the top and below the waist.
- Diapers—diapers made of any textile fiber are found under Heading 9619.

Required

- Sizing for infants in “month” sizes from newborn to 24 months and in toddlers's sizes from 2T to 4T.

Infants' Sets

- Two or more different garments imported together, of corresponding sizes and intended to be worn together.

Cotton Duty

- Blouses/shirts = 19.7%
- T-shirts/sweatshirts/trousers = 14.9%
- Dresses = 11.5%
- Sunsuits, washsuits, and similar apparel = 8.1%
- Sets = 8.1%

Tariff Insight

Importing Infants' Sets

- If an infants' top and pants are imported separately, the cotton duty rates are 14.9% for the top and 14.9% for the pants.
- If the top and pants are imported and packaged as a set, the cotton duty rate is 8.1%.

Binding Ruling NY D81585 references infants' sets of knit blouses and pants constructed of the same fabric and imported together as a set. The ruling classifies the set under Heading 6111.20.6020, at a duty rate of 8.4%.

Heading 6113: Knit Garments Made from Coated Fabrics

Garments made from visibly coated fabrics where the outer surface is impregnated, coated, covered or laminated with rubber or plastic material and completely obscures the underlying fabric.

- Knitted or crocheted coated fabrics used for apparel are found under the following fabric headings:
 - » 5903—Textile fabrics impregnated, coated, covered, or laminated with plastics
 - » 5906—Textile fabrics impregnated, coated, covered, or laminated with rubber

Required

- The coating must be sufficient and visible to the naked eye, with the following attributes:
 - » Changes the surface character of the fabric
 - » Fills the interstices where the yarns intersect
 - » Blurs or obscures the weave
- The garment must provide adequate coverage to protect from water.

If another heading (excluding Heading 6111) is equally applicable (such as jackets, pants, or coats), the garment is classified under Heading 6113:

- Classification is determined by the essential character of the shell fabric.

Cotton Duty: 3.8%



Tariff Insight

In classification of garments made of visibly coated fabrics, the fabric determines the essential character.

Key Point

Water-Repellency Testing

Water repellency is tested with AATCC Test Method 22, Water Repellency: Spray Test.¹

- This test method is applicable to any textile fabric, whether or not it has been given a water-repellent finish.
- This method measures the resistance of fabrics to wetting by water.
- The method is especially suitable for measuring the water-repellent efficacy of finishes applied to fabrics.
- The result is measured by visually comparing the pattern of wetting on the fabric with pictures on a standard chart.

¹American Association of Textile Chemists and Colorists, AATCC Standards, <https://members.aatcc.org/store/tm22/487>.

Tariff Insight

STORM COTTON™

STORM COTTON™ fabrics treated for water repellency are alternative performance fabrics that meet the requirements of AATCC Test Method 22 with great results.

Heading 6114: M/B/W/G Other Knit Tops

Upper-body garments not included more specifically under Headings 6101 through 6103, because they do not provide adequate coverage of the neck, shoulders, or waist.¹

Required

- Provides limited coverage of the neck and shoulder area **and/or** does not reach the waist
- Includes cropped, tube, halter, and one-shoulder tops, camisoles, and bustiers

Excluded

- Provides adequate coverage of the neck, shoulders, **and** waist

Allowed

- The upper edge is cut straight across from strap to strap
- Strapless tops where the upper edge is cut straight across from side seam to side seam at the underarm
- Sleeveless with oversize armholes
- Shrug- and sarong-style garments

Cotton Duty: 10.8%



¹CBP. Apparel Terminology Under the HTSUS, p. 24.

Heading 6114: M/B/W/G Knit Jumpers, Jumpsuits & Coveralls

Full-body outer garments that may or may not provide sufficient coverage to be worn without another garment.¹ Jumpers are designed to be worn over a blouse or top, whereas jumpsuits and coveralls can be worn without another garment.

Required

- One-piece garment
- Covers the upper and lower portions of the body

Allowed

- Short or long
- Worn alone or with another garment

Cotton Duty: 10.8%



Tariff Insight

Miscellaneous Tariff Bill 9902.1350 provides duty-free treatment until 12/31/2020 for girls' cotton knitted or crocheted coveralls or jumpsuits (subheading 6114.20.00).

¹CBP. Apparel Terminology Under the HTSUS, pp. 14, 16.

Heading 6114: W/G Knit Divided Dresses

Full-body outer garments where each leg is surrounded by fabric, and the garment appears as a dress from the front.¹ Often referred to as a “romper.”

Required

- One piece
- Covers the upper and lower portions of the body
- The lower (skirt) portion consists of two tubes
- Designed to be worn without other outer garments

Excluded

- Oversized armholes that would require an underpinning

Allowed

- Short or long

Cotton Duty: 10.8%



¹CBP. Apparel Terminology Under the HTSUS, p. 21.

Chapter 62: Cotton Woven Garments

This chapter covers garments that are cut and sewn from woven fabric. Woven fabric is formed from yarns that are interlaced with each other to make fabric.

Upper-Body and Lower-Body Garments

Duty rates differ between upper-body and lower-body garments, which are defined as follows.

Upper-body garments have the following attributes:

- Cover the upper body from the neck and shoulders to the waist or below.
- Have a neck opening.
- May or may not have a closure.
- May or may not have sleeves.
- May or may not have a collar or a hood.

Lower-body garments have the following attributes:

- Extend below the waist.
- Can include dresses, jumpers, divided dresses, coveralls, or bib overalls.

Average Duty Rates for Woven Garments by Fiber Content

Man-made fibers generally carry the highest duty rate. The duty rates shown in the following table are those for normal commercial trade, and do not take into account any free trade agreements, trade preference programs, or current trade negotiations.

Fiber	Average Duty Rates for Woven Garments	
	Upper-body	Lower-body
Silk (70%)	3%	4%
Linen	5%	5%
Wool	12%	14%
Cotton	12%	12%
Man-made fiber	22%	22%

As the table shows—

- Man-made fibers can sometimes carry twice the duty rate of other fibers.
- The duty rates for upper-body and lower-body garments can differ, regardless of the fiber.
- The low cost of cotton helps to offset its duty rate relative to the duty rates for other natural fibers. Also, while polyester may often cost less than cotton, the duty rate for cotton is lower than that for all man-made fibers.

Woven Fabric — How to Determine Thread Count

The thread count of a woven fabric is determined by counting the numbers of warp and weft yarns that form the interlacing of yarns to create the fabric:

- Warp yarns are the vertical yarns that run the length of the loom; they are counted horizontally.
- Weft (or filling) yarns are the horizontal yarns that run across the width of the fabric; they are counted vertically.
- The fabric mill usually can provide the thread count, along with other fabric data.

Denim

Denim fabric is woven from yarns of two or more colors.

For More Information

More information about how stitches are formed and counted in weaving can be found on the CottonWorks website:

<https://www.cottonworks.com/topics/sourcing-manufacturing/weaving/the-art-of-weaving-woven-basics>

Attributes of Woven Garments

These definitions are used in classifying garments according to their attributes:

- **Required**—These attributes are required for a garment to be classified under a given heading.
 - » In some cases, a garment need not have all of the listed attributes, but at least three of the listed attributes must apply.
- **Excluded**—These attributes result in exclusion of garments from classification under a given heading. If any of these attributes apply, the garment must be classified under a different heading.
- **Allowed**—A garment classified under a given heading may have these attributes, but they are not required.

Headings Used for Woven Garments Made of Cotton

These are the headings those most commonly used for woven garments made of cotton. Categories of garments that generally are not made of cotton are not included.

6201	M/B coats and jackets
6202	W/G coats and jackets
6203	M/B pants, shorts, overalls, ensembles, blazers, and suits
6204	W/G pants, shorts, dresses, skirts, divided skirts, suits, blazers, overalls, and ensembles
6205	M/B shirts
6206	W/G blouses and shirts
6209	Infants' garments
6210	Garments made of coated fabrics
6211	Blouses, shirts, dresses, other tops, shrugs, rompers, jumpers, vests, tracksuits, coveralls, jumpsuits

Sets of Woven Garments

Sets consist of two or more garments made from identical fabric that are packaged, imported, and sold together.¹ They are classified under the headings 6203 (M/B), 6204 (W/G), or 6209 (infants’):

- Each garment that is part of the set is classified separately for statistical purposes, with its own 10-digit HTS number.
- The classifications of the individual garments are used to determine the duty rates.
- There is a special provision for infants’ sets, which are classified as sets at a lower duty rate.

Required

- Packaged, imported, and ready for retail sale together
- One upper-body and one lower-body garment
- The fabric for both garments is identical in style, color, construction, and composition
- The upper- and lower-body components are made in corresponding or coordinating sizes

Excluded

- Track-suit or ski-suit elements (classified under Heading 6211)

Allowed

- A second lower-body garment
- A second upper-body garment in limited cases (M/B, W/G: waistcoat)
- More than two garments (infants’)

Sets vs. Composite Goods

- Items sold together that are adapted to each other and that are not of a type normally sold separately are “composite goods,” classifiable together based on the element that imparts the essential character.
- In contrast, items sold together that have separate identities and could be sold separately are “goods put up as sets for retail sale,” classified as “sets.” Sets consist of different articles put together to meet a particular need and imported in a condition for sale directly to consumers without repackaging.

¹HTSUS, Ch. 62, p. 1, Note (3) (b).

Tariff Insight

Woven Jacket vs. Shirt or Blouse

For a garment to be classified as a jacket, it must have three or more of the following characteristics. Otherwise, it usually is classified as a blouse or shirt. Three or more of the following attributes generally will indicate a jacket:

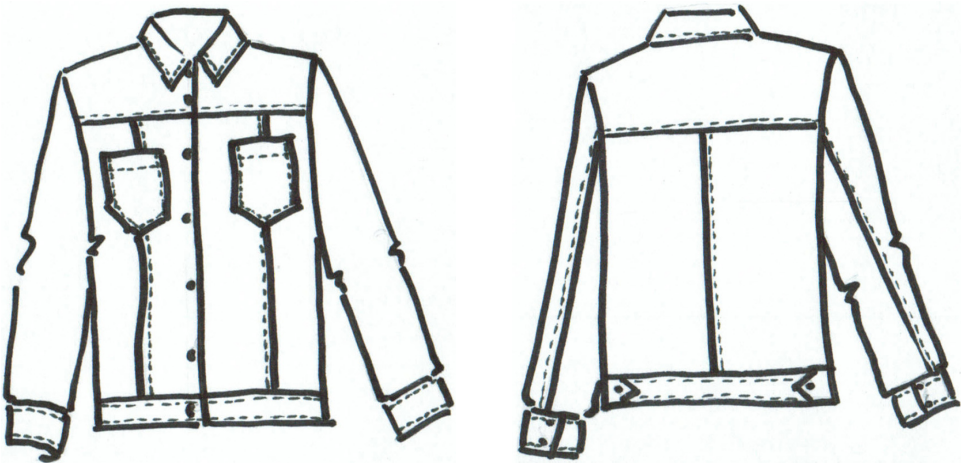
- Heavy-weight shell fabric, ≥ 10 oz. (339 g/m²)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents, with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Tariff Insight

Cotton Case Study: Using Exclusions to Shift Classification to Other Blouse

Binding Ruling NY M86657 determines the classification of a women's garment made of 100% cotton velveteen woven fabric having long sleeves with button cuffs, a shirt collar, a full front opening, two chest pockets, and adjustable side tabs (similar to those of a jeans jacket) at the bottom hem, to allow tightening.

- The garment is classified as a shirt based on its cut and overall appearance.
- The presence of a jacket-like feature (a tightening element at the bottom) excludes the garment from Heading 6206, women's blouses and shirts (duty rate of 15.4%).
- The garment is classified under Heading 6211, other women's blouses and shirts, at a duty rate of 8.1%.



Other Blouse, Heading 6211

- Cotton velveteen
- Chest pockets
- Back tabs at waist
- Not a jacket

Cotton duty rate = 8.1%

Heading 6201: M/B Woven Coats & Jackets

Designed to be worn over another garment to provide sufficient protection against the elements.¹ A jacket should have three or more of the required criteria.

Required

Three or more of the following attributes generally indicate a jacket:

- Heavy-weight shell fabric (≥ 10 oz., or 339 g/m^2)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Excluded

- For coats, tightening at the waist or wrist, except in anoraks.

Allowed

- Padding or insulation

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, pp. 11, 17–18.

Tariff Insight

Miscellaneous Tariff Bill 9902.1357 provides duty-free treatment until 12/31/2020 for men's or boys' jackets of woven cotton corduroy, less than mid-thigh length, with long sleeves, with full or partial front openings (subheading 6201.92.45).

Tariff Insight

Shirt jackets are hybrid garments that usually are classified as jackets if they meet these criteria:

- They can be worn over another garment.
- They are sold as shirt jackets.
- They have jacket features.



Tariff Insight

Coat vs. Anorak

The following features help distinguish a coat from an anorak.

Coat:

- No tightening at the waist or wrist
- Full cut with ample room to be worn over another garment
- No quilting on the outer shell
- A button closure
- Slash pockets

Anorak:

- Tightening at the waist or wrist
- Slimmer cut
- A hood
- A zipper closure at a full or partial front opening
- Patch pockets, commonly with bellows

Heading 6202: W/G Woven Coats & Jackets

Designed to be worn over another garment to provide sufficient protection against the elements.¹ A jacket should have three or more of the required criteria.

Required

Three or more of the following attributes generally indicate a jacket:

- Heavy-weight shell fabric (≥ 10 oz., or 339 g/m^2)
- A full or partial lining
- Pockets at or below the waist
- Back vents, pleats, or side vents with a center back seam
- A belt, simulated belt, or elasticized waist
- A heavy-duty closure
- Lapels
- Long sleeves without cuffs
- A tightening element at the cuffs (elastic or rib knit)
- A tightening element at the waist or bottom of the garment

Excluded

- Sleeveless, unless it is cape (which provides front and back coverage and hangs from the shoulders)
- For coats, tightening at the waist or wrist, except in anoraks

Allowed

- Padding or insulation
- Anorak style
- Shirt-jacket style

Cotton Duty: 8.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 11, 17–18.

Heading 6203: M/B Woven Pants & Shorts

Outerwear lower-body outer garments designed to extend below and cover the knee (pants) or to leave the lower portion of the leg and the knee exposed (shorts).¹

Required

- Leg separations and a separate tube for each leg

Excluded

- One tube to cover both legs

Allowed

- Any type of waistband, including elastic or drawstring
- A belt and belt loops
- Permanently affixed suspenders

Cotton Duty: 13.2%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6203: M/B Woven Ensembles

Sets of garments with two or more components made of identical fabric that are imported and packaged together.¹

Required

- Imported, packaged, and sold together as a set
- Include one upper-body and one lower-body garment
- Constructed of fabric identical in style, color, and construction
- Components made in corresponding or coordinating sizes

Excluded

- Track-suit attributes (classified under Heading 6112)

Allowed

- A second upper-body component

Cotton Duty:

- Each component is classified separately, and the ensemble is classified as a set.
- The individual classifications are used to determine the duty rate.



¹CBP. Apparel Terminology Under the HTSUS, pp. 14–15.

Heading 6203: M/B Suits & Suit-Type Jackets

Suits—Sets of upper- and lower-body garments designed to be worn over a lighter-weight shirt.¹ Two or more components must be made of identical fabric.

Required

- Suits—two or more pieces, consisting of a jacket, trousers, and possibly a vest
- Jacket body with three or more panels
- Fabric identical in style, color, and construction for at least two components
- Components made in corresponding or coordinating sizes

Excluded (Jacket)

- A zipper closure
- Extends below the mid-thigh
- Sleeveless
- Intended to be worn over another jacket

Allowed

- Sleeves of any length

Cotton Duty: 13.2%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6203: M/B Woven Blazers

Suit-type jackets that are designed to be worn over lighter garments for business or formal occasions.¹

Required

- Full upper-body coverage from the neck to the waist
- Tailored to the body, with three or more vertical panels, including two in the front and one in the back
- Sleeves of any length
- Adequate coverage of the neck, shoulder, and waist
- A full front opening with or without a closure

Excluded

- A zipper closure
- Extends below the mid-thigh
- Is worn over another jacket, coat, or blazer

Allowed

- Pockets at or below the waist
- A belt
- Lapels

Cotton Duty: 13.2%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6203: M/B Woven Overalls

Pants with a bib in the front and suspender straps over the shoulders.¹ Generally worn over an outerwear shirt. Also includes overalls that are designed to be worn over pants.

Required

- Leg separations and a separate tube for each leg
- A bib rising at least 6 inches above the waistline

Excluded

- One tube to cover both legs
- Short length

Allowed

- Any type of waistband, including elastic or drawstring
- A belt and belt loops

Cotton Duty: 8.5%



¹CBP. Apparel Terminology Under the HTSUS, p. 12.

Heading 6204: W/G Woven Blazers

Suit-type jackets that are designed to be worn over lighter garments for business or formal occasions.¹

Required

- Full upper-body coverage from the neck to the waist
- Tailored to the body, with three or more vertical panels, including two in the front and one in the back
- Sleeves of any length
- Adequate coverage of the neck, shoulder, and waist
- A full front opening with or without a closure

Excluded

- A zipper closure

Allowed

- Pockets at or below the waist
- A belt
- Lapels

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6204: W/G Woven Pants & Shorts

Lower-body outer garments designed to extend below and cover the knee (pants) or to leave the lower portion of the leg and the knee exposed (shorts).¹

Required

- Leg separations and a separate tube for each leg

Excluded

- One tube to cover both legs

Allowed

- Any type of waistband, including elastic or drawstring
- A belt and belt loops
- Permanently affixed suspenders

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6204: W/G Woven Overalls

Pants with a bib in the front and suspender straps over the shoulders.¹ Generally worn over an outerwear top, blouse, or shirt. Can include overalls designed to be worn over pants.

Required

- Leg separations and a separate tube for each leg
- A bib rising at least 6 inches above the waistline

Excluded

- One tube to cover both legs
- Short length

Allowed

- Any type of waistband, including elastic or drawstring
- A belt and belt loops

Cotton Duty: 9.4%



¹ACBP. Apparel Terminology Under the HTSUS, p. 12.

Heading 6204: Woven Dresses

One-piece outer garments worn by women or girls designed to cover the upper body and extend to at least below the hips, ending as a “skirt” covering the lower portion of the body.¹

Required

- One-piece garment
- Covers the upper and lower portions of the body
- Designed to be worn without other outer garments
- The lower (skirt) portion is a single tube

Excluded

- Oversized armholes that would require an underpinning
- A divided skirt

Allowed

- Short or long

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 14.

Tariff Insight

Dress vs. Tunic

- Dresses must have marketing, advertising, and retail sales data to support the intended design.
- Dresses cannot be worn with leggings or pants underneath. If they can, they are classified as tunics (other blouses).

Heading 6204: Woven Skirts & Divided Skirts

Lower-body outer garments that enclose both legs in a single tube.¹ Includes divided skirts or skorts, where each leg is surrounded by fabric, and the garment appears as a skirt from the front.

Required

- Lower-body garment
- If divided, must appear as a skirt when viewed from the front

Excluded

- Split in the front and back, without a front covering (classified as shorts)
- A bib extension that exceeds 6 inches (proportionately less for girls)

Allowed

- Short or long
- Extends above the natural waistline
- Over-the-shoulder straps
- Encloses the legs in a single tube or two tubes

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6204: W/G Woven Ensembles

Sets of garments with two or more components made of identical fabric that are imported and packaged together.¹

Required

- Imported, packaged, and sold together as a set
- Include one upper-body and one lower-body garment
- Fabric identical in style, color, and construction
- Components made in corresponding or coordinating sizes

Allowed

- A second upper-body component

Cotton Duty:

- Each component is classified separately, and the ensemble is classified as a set.
- The individual classifications are used to determine the duty rate.



¹CBP. Apparel Terminology Under the HTSUS, pp. 14–15.

Heading 6204: W/G Suits & Suit-Type Jackets

Suits—Sets of upper- and lower-body garments designed to be worn over a lighter-weight shirt.¹ Two or more components must be made of identical fabric.

Required

- Suits—two or more pieces, consisting of a jacket, trousers, and possibly a vest
- Jacket body with three or more panels
- Fabric identical in style, color, and construction for at least two components
- Components made in corresponding or coordinating sizes

Excluded (Jacket)

- A zipper closure
- Extends below the mid-thigh
- Sleeveless
- Intended to be worn over another jacket

Allowed

- Sleeves of any length

Cotton Duty: 9.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 20.

Heading 6205: M/B Woven Shirts

Upper-body outer garments designed to extend from the neck and shoulder to or below the waist.¹ Unlike knit shirts, woven shirts do not require a specific stitch count to qualify.

Required

- Adequate coverage of the neck, shoulder, and waist
- Full or partial front opening with closure devices
- Close left side over right side
- Short or long sleeves

Excluded

- Tightening at the at the waist or the middle of the garment
- Sleeveless or tank style
- Pullover style

Allowed

- Tightening at the bottom of the garment
- Pockets below the waist
- Back or front yoke
- Shirt tail or straight hem
- Solid, piece-dyed, yarn-dyed, or printed fabric

Cotton Duty: 19.7%



¹CBP. Apparel Terminology Under the HTSUS, p. 18.

Tariff Insight

Dress Shirt Classification Provision

Dress shirts are designed for formal business or social occasions. They are classified under Heading 6205, under the dress shirt provision:

- Dress shirts must have the following attributes:
 - » Collar sizes in inches (sizes may be ranges, such as 15/15½)
 - » Long or short sleeves (long sleeves measured in inches)
- Dress shirts cannot have casual shirt attributes.

Binding Ruling HQ H155526 states that a specific collar size is not necessary for a men's dress shirt; a range of collar sizes is an acceptable feature.

Men's cotton dress shirts are classified as 6205.20.2016, at a duty rate of 19.7%.

Tariff Insight

Certified hand-loomed folkloric shirts in cotton are classified as 6205.20.10.00, at a duty rate of 8.7%.



Tariff Insight

Duty Savings with Cotton

- Woven shirts in polyester are classified under Heading 6205.30.20 at 29.1¢/kg and a duty rate of 25.9%.
- Woven shirts in cotton are classified under Heading 6205.20.20 at a duty rate of 19.7%.

Key Point

WICKING WINDOWS™ Technology for Woven Shirts

Cotton Incorporated's WICKING WINDOWS™ moisture-management technology¹ helps eliminate the feeling of wet, saturated fabric against the body by forcing the transfer of moisture away from the skin to the outside of the fabric, where it can evaporate—keeping the wearer cooler, drier, and more comfortable.

- WICKING WINDOWS™ technology delivers a high-performance wicking finish through a print application whereby moisture is moved to the outside of the garment and away from the body.
- The WICKING WINDOWS™ technology is applied through the print application of chemistry to create repellent areas, producing “windows,” or an all-over print.
- The print pattern is colorless and can be seen only once moisture comes into contact with the fabric.

¹<https://www.cottonworks.com/topics/fabric-technology/performance-technologies/wicking-windows-technology>.

Tariff Insight

Duty Savings with Wicking Performance

Cotton Incorporated's WICKING WINDOWS™ technology endows men's cotton woven shirts with wicking performance attributes that rival those of polyester, at a lower duty rate—19.7% for cotton, vs. 25.9% plus 29.1¢/kg for polyester.

Heading 6206: W/ G Woven Blouses & Shirts

Upper-body outer garments designed to extend from the neck and shoulder to or below the waist.¹

Required

- Adequate coverage of the neck, shoulder, waist, and armhole

Excluded

- Tightening at the bottom
- Pockets below the waist

Allowed

- Sleeves of any type
- Sleeveless
- A button or tie closure in the front
- Tightening at the waist in the middle of the garment
- Overblouses and long blouses and shirts
- Pullover style

Cotton Duty: 15.4%

Tariff Insight

Sleeveless Blouses

- Unlike knit tank tops, sleeveless woven blouses must have at least 2½ inches of shoulder coverage.
- Sleeveless woven blouses are classified under Heading 6206.

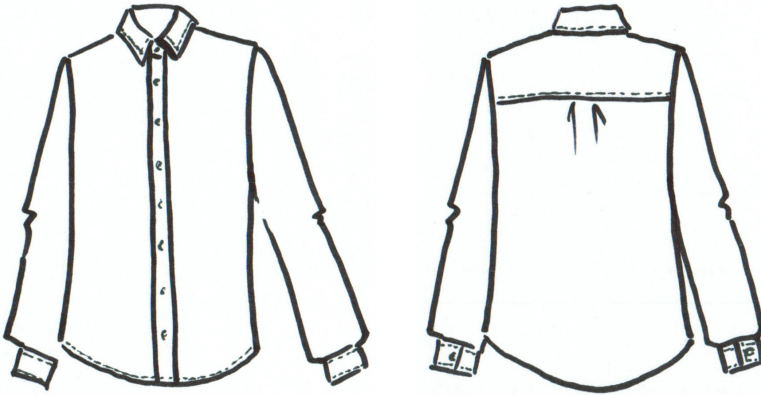


¹CBP. Apparel Terminology Under the HTSUS, pp. 12–13.

Tariff Insight

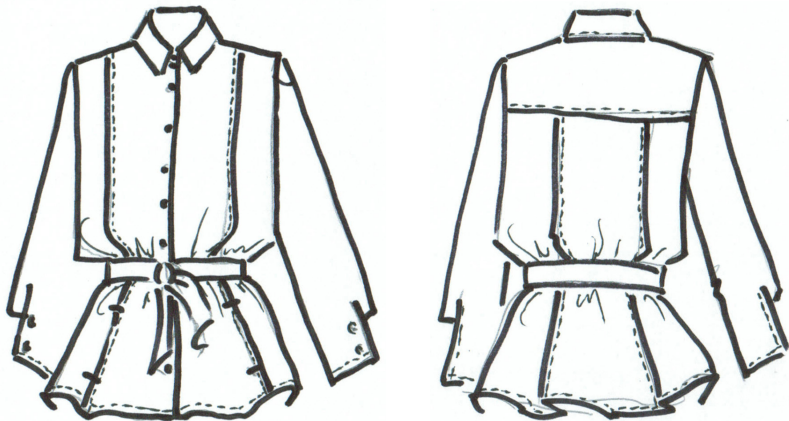
How can a garment be shifted from Heading 6206 to 6211?

- Add pockets below the waist.
- The cotton duty rate is nearly halved, from 15.4% to 8.1%.



Blouse, Heading 6206

Cotton duty rate = 15.4%



Other Blouse, Heading 6211

- Tightening at waist
- Pockets below waist
- No cuffs

Cotton duty rate = 8.1%

Heading 6209: Infants' Woven Garments & Accessories

The same classification rules for adults' garments and clothing accessories apply to those for infants, with some modifications to take into account the scaled-down measurements.

Some infants' headings include terms not found under other headings:

- Blanket sleepers—full-body, footed sleeping garments made of brushed or napped fibers with a zipper extending from the neckline to one pant leg.
- Sunsuits, washsuits, and similar apparel—one-piece garments designed to be worn alone or with a garment underneath, covering the top and below the waist.
- Diapers—diapers made of any textile fiber are found under Heading 9619.

Required

- Sizing for infants in “month” sizes from newborn to 24 months and in toddlers's sizes from 2T to 4T.

Infants' Sets

- Two or more different garments imported together, of corresponding sizes and intended to be worn together.

Cotton Duty

- Blouses/shirts/trousers = 14.9%
- Dresses = 11.8%
- Sunsuits, washsuits, and similar apparel = 9.3%
- Sets = 8.1%

Tariff Insight

Importing Infants' Sets

- If an infants' top and pants are imported separately, the cotton duty rates are 14.9% for the top and 14.9% for the pants.
- If the top and pants are imported and packaged as a set, the cotton duty rate is 8.1%.

Heading 6210: Woven Garments Made from Coated Fabrics

Garments made from visibly coated fabrics that meet the water resistance test (AATCC Test Method 35). These fabrics have an outer surface that is impregnated, coated, covered, or laminated with rubber or plastic material and completely obscures the underlying fabric.

- Woven coated fabrics used for apparel are found under the following fabric headings:
 - » 5602—Felt, whether or not impregnated, coated, covered, or laminated
 - » 5603—Nonwovens, whether or not impregnated, coated, covered, or laminated
 - » 5903—Textile fabrics impregnated, coated, covered, or laminated with plastics
 - » 5906—Textile fabrics impregnated, coated, covered, or laminated with rubber

Required

- The coating must be sufficient and visible to the naked eye, with the following attributes:
 - » Changes the surface character of the fabric
 - » Fills the interstices where the yarns intersect
 - » Blurs or obscures the weave
- The fabric must pass the water resistance test (AATCC TM 35).
- The garment must provide adequate coverage to protect from water.

If another heading (excluding Heading 6209) is equally applicable (such as jackets, pants, or coats), the garment is classified under Heading 6210:

- Classification is determined by the essential character of the shell fabric.

Cotton Duty: 3% to 7%



Key Point

Rainwear & Raincoats

Rainwear includes both raincoats and other water-resistant garments.

- Raincoats are coats (not jackets) that are made of water-repellent fabric:
 - » coated with rubber or plastic material **or**
 - » treated with a water-repellent substance
- However, classification as a raincoat does not require passing a test for water repellency or water resistance.

Tariff Insight

STORM DENIM™

STORM DENIM™ fabrics treated for water repellency are alternative performance fabrics that meet the requirements of AATCC Test Method 22 with great results.

Key Point

Water-Resistant Garments

In order to be classified as water resistant, a garment must meet two criteria:

- The garment must pass the AATCC Test Method 35 for Water Resistance: Rain Test.
- The water-resistant properties of the fabric must be due to a plastic or rubber application on the fabric.

Key Point

Water-Resistance Testing

Water resistance is tested with AATCC Test Method 35, Water Penetration Resistance: Rain Test.¹

- This test method is applicable to any textile fabric, whether or not it has been given a water-resistant or water-repellent finish.
- This method measures the resistance of fabrics to the penetration of water by impact, and thus can be used to predict rain penetration resistance.
- The method is especially suitable for measuring the penetration resistance of garment fabrics.
- Tests may be made at different intensities of water impact, to give a complete picture of the penetration resistance of a single fabric or combination of fabrics.
- The results obtained with this test method depend on the water repellency of the fibers and yarns, and on the construction of the fabrics.
- The result is measured as the weight of water absorbed by blotter paper behind the fabric, which is the amount of water that has leaked through the specimen during the test.

¹American Association of Textile Chemists and Colorists, AATCC Standards, <https://members.aatcc.org/store/tm35/492>.

Heading 6211: M/B Woven Shirts

Mens' and boys' woven shirts that are excluded from Heading 6205.¹

Required

- Adequate coverage of the neck, shoulder, and waist
- Close left side over right side

Excluded

- Dress-shirt attributes

Allowed

- Pullover style
- Any type of sleeves, including sleeveless or tank style
- Tightening at the waist or bottom of the garment
- Pockets below the waist

Cotton Duty: 8.1%



¹HTSUS, Ch. 62, p. 110.

Heading 6211: M/B/W/G Woven Jumpsuits & Coveralls

Full-body outer garments that provide sufficient coverage to be worn without another garment.¹

Required

- One-piece garment
- Cover the upper and lower portions of the body

Allowed

- Short or long
- Worn alone or with another garment

Cotton Duty: 8.1%



¹CBP. Apparel Terminology Under the HTSUS, pp. 14, 16.

Heading 6211: W/ G Woven Blouses & Shirts

Women's and girls' woven blouses and shirts that are excluded from Heading 6206.¹

Required

- Adequate coverage of the neck, shoulder, waist, and armhole

Allowed

- Sleeves of any type
- Sleeveless
- Less than 2½ inches of shoulder coverage.
- A button or tie closure in the front
- Tightening at the waist waist or bottom of the garment
- Pockets below the waist
- Pullover style

Cotton Duty: 8.1%



¹CBP. Apparel Terminology Under the HTSUS, pp. 12–13.

Tariff Insight

Woven Tanks vs. Blouses

- Garments with shoulder straps less than 2½ inches wide are classified as sleeveless tanks, under Heading 6211.
- Garments with shoulder straps at least 2½ inches wide are classified as blouses, under Heading 6206.

Tariff Insight

Example of a W/G Woven Blouse Classified as Other Blouse

Women's shirt made of 100% cotton velveteen:

- Extends below the waist
- Has a shirt collar and long sleeves with button cuffs
- Has a full front opening with button closure
- Has two chest pockets
- Has adjustable tabs at the side seam that tighten the fit at the bottom of the shirt

The garment is excluded from Heading 6206 because of the adjustable tabs. It is classified as other blouse:

- 6211.42.00 of cotton, at a duty rate of 8.1%

Heading 6211: W/G Woven Vests

Sleeveless upper-body garments designed to be worn over a shirt, blouse, or other upper-body or full-body outer garment.¹

Required

- Designed to be worn over another garment
- Sleeveless, with oversize armholes
- Adequate coverage of the neck, shoulder, and waist

Excluded

- Sleeves

Allowed

- Full front opening with a closure device (such as buttons)
- Pullover style
- Back panel of a different fabric

Cotton Duty: 8.1%



¹CBP. Apparel Terminology Under the HTSUS, p. 26.

Heading 6211: Woven Jumpers & Rompers

Full-body garments that may or may not provide sufficient coverage to be worn without another garment.¹ Jumpers are designed to be worn over a blouse or top. Rompers can be worn with or without another garment; the lower (skirt) portion consists of two tubes

Required

- One-piece garment
- Covers the upper and lower portions of the body

Allowed

- Short or long
- Worn alone or with another garment

Cotton Duty: 8.1%



¹CBP. Apparel Terminology Under the HTSUS, pp. 14, 16, 21.

Chapters 61 & 62: Knit & Woven Cotton Sleepwear, Intimate Apparel & Loungewear

Sleepwear

Garments that are worn in the bedroom while sleeping.¹ The marketing and advertising must support the intended design. Sleepwear consists of the following types of garments:

- Nightshirts/nightdresses
- Pajamas
- Bathrobes
- Dressing gowns

Loungewear and Leisurewear

Garments designed to be worn in casual settings outside the bedroom; not considered sleepwear.² Loungewear is classified by the garment heading that it represents; for example, lounge pants are classified as pants.

Underwear

Garments meant to be worn under other garments, and not meant to be seen.³

Knit and Woven Garments

- Knit garments are knitted, crocheted, or cut and sewn from knitted fabric, which is formed by the intermeshing of yarn loops.
- Woven garments are cut and sewn from woven fabric, which is formed from yarns that are interlaced with each other to make fabric.

¹CBP. Apparel Terminology Under the HTSUS, pp. 9–10,17, 20.

²CBP. Apparel Terminology Under the HTSUS, pp. 9–10.

³CBP. Apparel Terminology Under the HTSUS, p. 25.

Attributes of Garments

These definitions are used in classifying garments according to their attributes:

- **Required**—These attributes are required for a garment to be classified under a given heading.
 - » In some cases, a garment need not have all of the listed attributes, but at least three of the listed attributes must apply.
- **Excluded**—These attributes result in exclusion of garments from classification under a given heading. If any of these attributes apply, the garment must be classified under a different heading.
- **Allowed**—A garment classified under a given heading may have these attributes, but they are not required.

Headings Used for Cotton Sleepwear & Underwear

These are the headings used for knit or woven bathrobes, nightdresses, night shirts, pajama sets, underwear, and panties:

6107	M/B knit sleepwear
6107	M/B knit underwear
6108	W/G knit sleepwear
6108	W/G knit underwear
6207	M/B woven sleepwear
6207	M/B woven underwear
6208	W/G woven sleepwear
6208	W/G woven underwear

Average Duty Rates for Woven Sleepwear by Fiber Content

The average duty rates shown in the following table for bathrobes, nightdresses, night shirts, and pajamas are those for normal commercial trade, and do not take into account any free trade agreements, trade preference programs, or current trade negotiations.

Fiber	Average Duty Rate	
	Woven Sleepwear	Knit Sleepwear
Silk ($\geq 70\%$)	1%	1%
Linen	5%	3.8%
Cotton	9%	8.5%
Man-made fiber	16%	16%

Heading 6107: M/B Knit Sleepwear

Garments that are worn for bed or sleeping:¹

- Pajamas consist of two components covering the upper and lower torso:
 - » The upper part may be a pullover or shirt.
 - » The lower part may be shorts or pants.
- Pajama sets are classified as sets when packaged, imported, and sold as a sleepwear top and bottom together.
- Sleepwear garments that are not sold in sets are classified separately.
- Nightshirts are long one-piece shirt-style or pullover-style garments worn to bed for sleeping.
- This category also includes bathrobes.

Required

- Designed and intended for sleep in the bedroom

Excluded

- Outerwear characteristics
- Pockets

Allowed

- Sets or separates
- A lower component that covers the feet
- Tops and bottoms of different fabric constructions
- A one-button fly closure for traditional pajama sets

Cotton Duty: 8.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 9–10, 17, 20.

Heading 6107: M/B Knit Underwear

Garments that are intended to be worn under other garments.¹

Required

- Designed and intended to be worn under another garment

Excluded

- Outerwear characteristics

Allowed

- Long or short

Cotton Duty: 7.4%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6108: W/G Knit Sleepwear

Garments that are worn for bed or sleeping:¹

- Pajamas consist of two components covering the upper and lower torso:
 - » The upper part may be a pullover or shirt.
 - » The lower part may be shorts or pants.
- Pajama sets are classified as sets when packaged, imported, and sold as a sleepwear top and bottom together.
- Sleepwear garments that are not sold in sets are classified separately.
- Nightdresses are long one-piece shirt-style or pullover-style garments worn to bed for sleeping.
- This category also includes bathrobes.

Required

- Designed and intended for sleep in the bedroom

Excluded

- Outerwear characteristics
- Pockets

Allowed

- Sets or separates
- A lower component that covers the feet
- Tops and bottoms of different fabric constructions

Cotton Duty: 8.5%



¹CBP. Apparel Terminology Under the HTSUS, pp. 9–10, 17, 20.

Heading 6108: W/G Knit Underwear

Garments that are intended to be worn under other garments.¹ Brassieres with or without lace are classified under Heading 6212.

Required

- Designed and intended to be worn under another garment

Excluded

- Outerwear characteristics

Allowed

- Bikini
- Brief
- Hipster
- Thong
- Boxer
- Boy shorts

Cotton Duty: 8.5%



¹CBP. Apparel Terminology Under the HTSUS, pp. 18, 25.

Heading 6207: M/B Woven Sleepwear

Garments that are worn for bed or sleeping:¹

- Pajamas consist of two components covering the upper and lower torso:
 - » The upper part may be a pullover or shirt.
 - » The lower part may be shorts or pants.
- Pajama sets are classified as sets when packaged, imported, and sold as a sleepwear top and bottom together.
- Sleepwear garments that are not sold in sets are classified separately.
- Nightshirts are long one-piece shirt-style or pullover-style garments worn to bed for sleeping.
- This category also includes bathrobes.

Required

- Designed and intended for sleep in the bedroom
- An open fly without closure (except as provided below)

Excluded

- Outerwear characteristics
- Pockets

Allowed

- Sets or separates
- A lower component that covers the feet
- Tops and bottoms of different fabric constructions
- A one-button fly closure for traditional pajama sets

Cotton Duty: 8.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 9–10,17, 20.

Heading 6207: M/B Woven Underwear

Garments that are intended to be worn under other garments.¹

Required

- Designed and intended to be worn under another garment

Excluded

- Outerwear characteristics

Allowed

- Long or short

Cotton Duty: 6.1%



¹CBP. Apparel Terminology Under the HTSUS, p. 25.

Heading 6208: W/G Woven Sleepwear

Garments that are worn for bed or sleeping:¹

- Pajamas consist of two components covering the upper and lower torso:
 - » The upper part may be a pullover or shirt.
 - » The lower part may be shorts or pants.
- Pajama sets are classified as sets when packaged, imported, and sold as a sleepwear top and bottom together.
- Sleepwear garments that are not sold in sets are classified separately.
- Nightdresses are long one-piece shirt-style or pullover-style garments worn to bed for sleeping.
- This category also includes bathrobes.

Required

- Designed and intended for sleep in the bedroom

Excluded

- Outerwear characteristics
- Pockets

Allowed

- Sets or separates
- A lower component that covers the feet
- Tops and bottoms of different fabric constructions

Cotton Duty: 8.9%



¹CBP. Apparel Terminology Under the HTSUS, pp. 9–10, 17, 20.

Heading 6208: W/G Woven Underwear

Garments that are intended to be worn under other garments.¹ This category includes slips and petticoats.

Required

- Designed and intended to be worn under another garment

Excluded

- Outerwear characteristics

Allowed

- Bikini
- Brief
- Hipster
- Thong
- Boxer
- Boy shorts

Cotton Duty: 11.2%



¹CBP. Apparel Terminology Under the HTSUS, pp. 18, 25.

Part 3

Classification and Tariff Engineering for Home Textiles

Chapter 63: Knit & Woven Bed Linen, Table Linen, Toilet Linen & Towels

Section 5. Blankets & Travel Rugs

Heading 6301.30.00: Blankets and Travel Rugs

- Other than electric blankets

Cotton duty = 8.4%

Section 6. Bed Linen, Table and Kitchen Linen

Heading 6302.10.00: Bed Linen, Table Linen, Toilet Linen, Kitchen Linen

- Plain knitted or crocheted

Cotton duty = 6%

Heading 6302.21.30: Other Bed Linen, Printed

- Containing embroidery, lace, braid, edging, or trimming
- Napped

Cotton duty = 11.9%

Heading 6302.21.50: Other Bed Linen, Printed

- Containing embroidery, lace, braid, edging, or trimming
- Not napped

Cotton duty = 20.9%

Heading 6302.21.70: Bed Linen, Printed

- Napped

Cotton duty = 2.5%

Heading 6302.21.90: Bed Linen, Printed

- Not napped

Cotton duty = 6.7%

Key Point

Embroidery or Trim

Bed linen that is embroidered or is embellished with any type of lace, edging or trimming carries a higher duty rate.

Tariff Insight

When a decorative stitch is used to create a turn-back hem on a flat sheet (rather than as a separate embellishment), the stitch is considered part of the construction, and the lower duty rate applies.

Tariff Insight

Classifying Sheet Sets

Binding Ruling NY N270515 states that a sheet set which includes a flat sheet, a fitted sheet, and two pillow cases, all packaged, imported, and sold as a set, do not qualify as a set, because the components are not classified under different subheadings. Therefore, each component must be classified and entered separately.

However, Binding Ruling NY R02053 states that a sheet set which includes a duvet cover and pillow sham, and is packaged, imported, and sold as a set, is classified as a set, for the following reasons:

- The set consists of at least two articles that are equally classifiable under different subheadings.
- The set consists of products put up together to meet a specific need.
- The set is put up in a manner suitable for sale without repackaging.

Therefore, the duvet cover imparts the essential character of the set and determines the classification.

Section 7. Tablecloths, Napkins & Towels

Heading 6302.51: Tablecloths and Napkins

- Plain woven or damask

Cotton duty range = 4.8%–6.3%

Heading 6302.60: Dish Towels

- Terry

Cotton duty = 9.1%

Heading 6302.91: Tufted or Pile Towels

- Terry or jacquard

Cotton duty = 9.2%

Volume 1 Summary

Tariff Engineering Tricks of the Trade

HTS Classification

The HTS system is a hierarchical system using a decision-tree format:

- The first 6 digits classify the article and the fiber content, and the last 4 digits are for statistical reporting.

These are the criteria most frequently used to classify a garment:

- Gender
- Fabric construction
- Garment construction
- Fiber content

Quota and visa categories no longer apply, but they are still referenced in the HTSUS.

Binding rulings are a good reference tool for validating CBP decisions on a classification.

Fiber Content

Fibers are classified as follows:

- Vegetable — cotton, ramie, linen
- Animal — wool, cashmere, alpaca
- Man-made — synthetic or artificial

Garments of blended fiber content are classified by the component that constitutes the chief weight. The following rules apply to classification as chief weight silk, wool, or linen:

- The silk content must be at least 70%.
- The wool content must be at least 23%.
- The linen content must be at least 36%.

Restraints originated as quota restraints. Although quotas no longer exist, the “subject to restraints” classification provisions remain for cotton, wool, and man-made fibers.

Generally, the “subject to restraints” classifications arise in classifying garments under “other textile material” provisions, in two specific situations:

- a metallic fiber is present **or**
- no one fiber makes up more than 50% of the total weight of the yarns.

The General Rules of Interpretation

The General Rules of Interpretation (GRI) are the governing principles for classification, providing guidance in sequential order:

- GRI 1—Classification is determined by the words in the section, chapter, and subchapter headings.
- GRI 2—An incomplete or unfinished garment is classified by the element that provides its “essential character.”
- GRI 3—Garments made of combinations of materials are classified by the material that provides the garment’s “essential character” or “essence.”
- GRI 4—If GRI 1, 2, and 3 cannot be applied, then garments are classified based on their description, character, or purpose.
- GRI 5—Non-reusable packaging materials imported with the product are classified as part of the product.
- GRI 6—If none of the above provisions can be applied, the possibly applicable headings are compared, in hierarchical sequence, until one heading describes the product better than the other.

Determining the Duty Rate

The duty rate is either ad valorem or a percentage of the entered value.

Duty rates are found under Columns 1 and 2 of the HTSUS:

- Column 1 General—standard duty rates.
- Column 1 Special—duty rates based on trade agreements and special duty-free programs.
- Column 2—duty rates for imports from countries the United States does not trade with, such as Cuba and North Korea.

HTS Chapters

- Chapter 61—covers garments that are knitted, crocheted, or cut and sewn from knitted fabric.
- Chapter 62—covers garments that are made of woven fabric.
- Chapter 63—covers home textile products, either knit or woven.

Tariff Engineering

Tariff engineering is the process of re-engineering a product by changing either its fiber content or its styling features in order to change its HTS product classification to qualify for a lower duty rate.

Tariff Insights Summary

- Men's shirt jackets that have at least three attributes of jackets can be classified as jackets.
- Re-engineering a woman's knit shirt to be classified as a suit-type jacket will reduce the duty rate from 19.7% to 14.9%.
- Dresses that are marketed to be worn over leggings or pants are classified as tunics.
- The duty rate for men's cotton knit polo shirts is 19.7%, compared with 32% for polyester knit polo shirts. TransDRY® technology provides a men's cotton shirt with wicking performance attributes that equal or surpass those of polyester.
- Chief weight (> 50%) cotton T-shirts carry a duty rate of 16.5%, compared with 32% for chief weight polyester T-shirts.
- A camisole has "undefined" armholes, whereas a "tank top" has defined armholes.
- Infants' sets of two or more garments packaged and imported for sale together are classified as sets, and the components are not classified separately.
- For garments made of visibly coated fabrics, the fabric determines the essential character.
- STORM COTTON™ technology is a great alternative for sportswear garments that must be water-repellent.
- Girls' cotton knitted coveralls and jumpsuits may qualify for duty-free treatment under Miscellaneous Tariff Bill 9902.1350 until December 31, 2020.
- Jacket-like features can shift a blouse's classification to "other blouse," at a lower cotton duty rate.
- Men's corduroy jackets may qualify for duty-free treatment under Miscellaneous Tariff Bill 9902.1357 until December 31, 2020.

- Men's dress shirts are classified under a special provision under woven shirts. They must have dress-shirt attributes, such as collar sizes and sleeve lengths (of long sleeves) measured in inches.
- WICKING WINDOWS™ technology gives cotton woven shirts wicking performance attributes that rival those of polyester, while providing substantial duty savings.
- Woven sleeveless blouses must provide at least 2½ inches of shoulder coverage to classify as blouses.
- Adding pockets below the waist to a woman's blouse will shift the classification from blouse (Heading 6206) to other blouse (Heading 6211).
- "Sleepwear" is defined as garments that are worn in the bedroom while sleeping, and marketing and advertising must support this claim about the intended use.
- "Loungewear" and "leisurewear" are garments designed to be worn in casual settings outside the bedroom; they are **not** considered sleepwear. Loungewear is classified by the garment heading that it represents; for example, lounge pants are classified as pants.
- "Underwear" is defined as garments meant to be worn under other garments, and not to be seen.
- A flat sheet on which a decorative stitch is used to create a turn-back hem can qualify for a duty rate of 6.7%, compared with 20.9% for a sheet with a decorative attachment that is not part of the construction.
- STORM COTTON™ and STORM DENIM™ technologies provide water repellency that meets the requirements of AATCC testing.

References

Resources

Acknowledgments

Glossary

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Additional Resources

- United States Code Title 19—Customs Duties. <https://www.govinfo.gov/content/pkg/USCODE-2011-title19/pdf/USCODE-2011-title19.pdf>
- CBP. Informed Compliance Publications. <https://www.cbp.gov/trade/rulings/informed-compliance-publications>
- CBP. Rulings and Legal Decisions. <https://www.cbp.gov/trade/rulings>
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GLOSSARY

Apparel — first recorded in 1610, “apparel” is defined as a covering worn on a person’s body. Also referred to as “clothing” and “garments.”

Artificial fibers — manufactured man-made fibers that are processed from cellulose material and spun into yarn

Binding ruling — the binding ruling program enables importers to receive a binding determination from U.S. Customs and Border Protection (CBP) on the treatment of goods entering the U.S. The ruling program responds to issues including, but not limited to, classification, valuation, and country of origin for certainty prior to importation. Obtaining a binding ruling demonstrates reasonable care and dedication to remaining compliant with CBP regulations.

CROSS — the Customs Rulings Online Search System, a searchable database of CBP rulings that can be retrieved based on simple or complex keyword searches. CROSS has the added functionality of cross-referencing rulings from the initial search result set with their modified, revoked, or referenced counterparts.

Chief weight — the fiber that predominates in a fabric construction based on weight.

Classification — the process of using the Harmonized Tariff System to assign the appropriate tariff number to a product.

Cotton — conventional, organic, Pima, Upland, Egyptian, Tangüis.

Course — the row of loops or stitches running across a knit fabric, corresponding to the filling in woven fabrics.

DDP — Delivered Duty Paid Incoterm, whereby the seller is responsible for arranging transportation, import clearance (including all applicable taxes and duties), and delivering the goods to a place named by the buyer, usually the buyer’s warehouse.

Denim — a firm 2X1 or 3X1 twill-weave fabric, often having a whitish tinge obtained by using white filling yarns with colored (indigo) warp yarns.

Duty amount — the amount paid by the importer at the time of entry, calculated as percent of the first cost.

Duty free — free of duty and taxes.

Duty rate — the percentage of the dutiable value paid by the importer at the time of entry.

Dutiable value — the dollar value of the product upon which the duty is applied.

Essential character — the essence, nature, or true characteristic of a product. Some factors may include the primary function of the product, or the weight or value of a component.

EXW — Ex Works Incoterm, which designates the point of handover from buyer to seller, in most cases, the seller's factory or warehouse.

FCA — Free Carrier Incoterm, which can be used with any mode of transportation, whereby the point of handover is agreed upon, and the buyer is responsible for international transportation.

Fiber — A unit of matter, either natural or manufactured, that forms the basic element of fabrics and other textile structures.

Filling (weft) — In a woven fabric, the yarn running from selvage to selvage at right angles to the warp. Each crosswise filling is called a pick. In the weaving process, the filling yarn is carried by the shuttle or other type of yarn carrier.

FOB — Free on Board Incoterm, which designates the point of handover from buyer to seller on board the ship and can be used only for transportation by vessel.

FTA — Free Trade Agreements: bilateral or multilateral agreements between countries that allow for trade benefits for each of the participating countries.

Gender — specifies the sex of the wearer.

GRI — General Rules of Interpretation, the rules by which to classify products for importation. GRI 1 thru 6 provide classification guidance via a decision-tree format.

Harmonized Tariff System (HTS) — the system developed globally by major trading countries to provide a single structure for classifying products for export and import. It uses a 6-digit classification system.

Harmonized Tariff Schedule of the United States (HTSUS) — based on the international Harmonized System, it adds 4 digits to further describe products, and it specifies the duty rate to be paid on the products in each category.

Incoterms — standard definitions of the obligations of sellers and buyers for the delivery of products, in terms of risks and responsibilities (i.e., who is responsible for the costs of shipping, insurance, and tariffs).

Intimate apparel — garments that are worn underneath other apparel and are not appropriate to be worn alone.

Knit — a fabric constructed by interlooping one or more ends of yarn or comparable material.

Leisurewear (loungewear) — garments that do not meet the definition of sleepwear and are meant to be worn at occasions outside the bedroom.

Man-made fibers (manufactured fibers) — fibers, including filaments, that are produced from (1) polymers synthesized from chemical compounds (e.g., polyester, acrylic, nylon), (2) modified or transformed natural polymers (cellulose-based fibers, as in rayon, bamboo, hemp) or (3) minerals (glass). As distinguished from natural fibers, such as cotton, silk, wool, or flax.

Miscellaneous Tariff Bill (MTB) — legislation originally introduced in the early 1980s, with two main goals: (1) to help U.S. manufacturers compete both at home and abroad by temporarily reducing or suspending import tariffs and (2) to give importers a means to request other technical corrections to the Harmonized Tariff System of the United States. In general, MTB requests should be “non-controversial,” meaning that there should be no domestic production or opposition from domestic U.S. producers, and requests should not create excess revenue losses for the United States.

Other fibers — depending on the product classification and when not specified in the tariff, “other fibers” can be vegetable fibers (other than cotton) or possibly silk, wool, ramie, linen, or hemp. Yarn with metallic fiber is also considered “other fiber.”

Outerwear — garments designed for warmth and protection against the weather, worn over other garments, including coats, jackets, capes, cloaks, and similar garments.

Pajamas — sleepwear set consisting of two components, covering the upper and lower body; designed, manufactured, and imported together.

Restraints — In most cases, when garments are classified as “other” textile material, they are subject to restraints, and classification is based on the actual fiber content.

Reversible — a garment whose two sides are made of different fabrics, classifiable under two different subheadings. In most cases, the classification is determined by the fiber that provides the essential character of the garment.

Sleepwear — garments that are worn to bed for sleeping and are appropriate attire for the bedroom.

Statistical numbers — the statistical suffix of a U.S. tariff classification, which creates a 10-digit HTS number to provide statistical reporting on imports of a specific item.

Stitch count — the number of courses measured on the outside of the fabric in the direction in which the stitches are formed (normally horizontal) against a predetermined measurement (e.g., the number of stitches per 2 cm).

STORM COTTON™ technology — technology that provides a water-repellent finish for cotton, to offer protection from rain and snow while maintaining the natural comfort of cotton. The STORM COTTON™ finish offers improved performance over typical durable water-repellency treatments by maintaining excellent repellency performance throughout the life of the garment, without inhibiting cotton’s natural ability to breathe.

STORM DENIM™ technology — STORM COTTON™ technology as applied to denim.

Synthetic fibers — manufactured man-made fibers, including those made from resin or petroleum products.

Tariff engineering — a technique whereby slight modifications to fiber content or garment construction result in a shift to a tariff classification carrying a lower duty rate.

Thread count — the number of ends and picks per inch in a woven fabric or the number of wales and courses per inch in a knit fabric.

TransDRY® technology — a patented high-performance moisture-management application that combines the comfort of cotton with moisture-wicking performance that allows fabrics to wick and spread perspiration while maintaining the natural comfort of cotton.

Twill — a fabric weave characterized by diagonal lines produced by a series of floats, staggered in the warp direction. The floats are formed by the filling yarns.

Underwear — garments ordinarily worn under other garments and not exposed to view when the wearer is conventionally dressed for appearance in public.

Vegetable fibers — A textile fiber of vegetable origin, such as cotton, jute, ramie, or flax.

Wale — (1) in knit fabrics, a column of loops lying lengthwise in the fabric; (2) in woven fabrics, one of a series of ribs or cords running either warp-wise or filling-wise.

Warp — the set of yarns in woven fabrics that runs lengthwise and parallel to the selvage and is interwoven with the filling.

Water resistant — fabrics that are inherently, or have been treated to become, resistant to penetration by water and wetting.

Waterproof — fabrics that conform to a governing specification and specific conditions of a laboratory test method, to prevent penetration by water.

Wearing apparel — coverings designed to be worn on a person's body, also referred to as "clothing" and "garments."

Weft (filling) — in a woven fabric, the yarn running from the selvage to selvage at right angles to the warp. Each crosswise length is called a "pick."

WICKING WINDOWS™ technology — a moisture-management technology for cotton that forces the transfer of moisture away from the skin to the outside of the fabric, where it can evaporate and keep the body cooler, drier, and more comfortable.

Woven — fabric composed of two sets of yarns (warp and filling) that is formed by weaving, which is the interlacing of these sets of yarns. Various combinations of the three basic weaves (plain, twill, and satin) can produce an almost unlimited variety of constructions.

Yarn — a generic term for a continuous strand of textile fibers, filaments, or material in a form suitable for knitting, weaving, or otherwise intertwining to form a textile fabric.



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