

NCD Form

NCD/Ref: HQ/ 13/2021

## NATIONAL CLASSIFICATION DECISION

### Description of Commodity:

- Knitted, plain dyed fabric of synthetic staple fibres

### Fabric composition

- 93.83% polyester
- 6.17% spandex



**Trade Name:** nil

**Common Name:** spandex fabric

**Scientific Name:** Nil

**Tariff Decision: HS Code: 6004.10.00**

### Reasons:

- General Interpretative Rule (GIR) 1 which provides that the titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes classification, shall be determined according to the terms of the headings and any relative section or chapter notes.
- Rule 6, For legal purposes, the classification of goods in the sub-heading shall be determined according to the terms of those sub-heading and any related sub-headings notes and mutatis mutandis, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

- **Subheading Note (1) (h) to Section X1** defines printed woven fabric: fabric that has been printed in the piece, whether or not made from yarns of different colours..... The definitions at (d) to (h) apply, mutatis mutandis to knitted or crocheted fabrics.
- **Note (3) to Section XI on page XI-17 of the Explanatory notes 6th edition 2017** Chapter 56 to 63 covers certain kinds of textile fabrics and other textile articles **not** covered by Chapters 50 to 55(e.g., pile fabrics; narrow fabrics; chenille yarn, gimped yarn, braids, galloons and trimmings of heading 56.06 or 58.08; tulle and other net fabrics; lace; embroidery on woven fabrics or other textile materials; knitted or crocheted goods).
- **General Note (A) to Chapter 60 on page XI-60-1** defines knitted fabrics weft and warp knits).
- **Note 13 to Section XI** defines elastomeric yarn as filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length
- **General Note (A) to Chapter 60 on page XI-60-1** states in part that, this chapter covers fabrics manufactured by production of a series of interlocking loops..... and such goods comprise of:
  - (A)Knitted fabrics (weft knits and warp knits).
  - The headings of this chapter cover knitted or crocheted fabrics, regardless of which of the textiles of Section X1 are used to make the goods whether or not they incorporate elastomeric yarn or rubber thread.
  - All these fabrics may be dyed printed or made of yarns of different colours.

This ruling is valid until 18 December 2024 and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling.