



Ottawa, May 9, 2014

Memorandum D10-14-60

Tariff Classification of Textile Shells Used in the Manufacture of Articles of Subheading 9404.90

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the administrative policy of the Canada Border Services Agency regarding the tariff classification of textile shells used in the manufacture of articles of subheading 9404.90.

Legislation

Customs Tariff

- 63.07 Other made up articles, including dress patterns.
6307.90 - Other
6307.90.50 00 - - - Shells for use in the manufacture of articles of subheading 9404.90

Guidelines and General Information

1. “Shells” are articles of textile that are used in the manufacture of articles of subheading 9404.90. The shells, which are sometime called “casings”, are first filled with either feathers, down, wool, silk, or a synthetic fibre and then finished, for example, as duvets, comforters, cushions, or pillows.
2. The tariff item does not include finished products, such as pillowcases of heading 63.02 or cushion covers (shams) of heading 63.04.
3. Textile shells are properly classified under tariff item 6307.90.50 (Shells for use in the manufacture of articles of subheading 9404.90).

Additional Information

4. For certainty regarding the tariff classification of a particular good, importers may request an advance ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
5. For more information, call contact the [CBSA Border Information Service](#) (BIS):
Calls within Canada & the United States (toll free): **1-800-461-9999**
Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	HS6307.90
Legislative References	<u>Customs Tariff</u>
Other References	<u>D11-11-3</u>
Superseded Memorandum D	D10-14-60 dated December 14, 2011